School level payroll requirements

Tax

Superannuation

Workers’ Compensation

Financial Services Division

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# Glossary of Terms

|  |  |  |  |
| --- | --- | --- | --- |
| **ASC** | Australian Securities Commission | **MDA** | Member Details Advice (form used for new members of VicSuper FutureSaver) |
| **ATO** | Australian Taxation Office | **OTE** | Ordinary Time Earnings |
| **BAS** | Business Activity Statement | **PAYG** | Pay as you go |
| **CONTRACTOR** | A contractor is an entity (such as individual, partnership, trust or company) that agrees to produce a designated result for an agreed price. | **PAYGW** | Pay as you go (Withholding) (GST) |
| **CRT** | Casual Relief Teacher | **PELS** | Postgraduate Education Loans Scheme |
| **DET** | Department of Education and Training | **RBL** | Reasonable Benefits Limit |
| **DHS** | Department of Human Services - Centrelink | **RFBA** | Reportable Fringe Benefits Amount |
| **EMPLOYEE** | A person who receives payment in the form of salary or wages in return for work or services, or payment for work under a contract that is wholly or principally for the person’s labour. | **RSA** | Retirement Savings Account |
| **EMPLOYER** | The person liable to make the payment to the employee (as above) | **SERBS** | State Employees Retirements Benefits Scheme |
| **ETP** | Employment Termination Payment | **SGL** | Superannuation Guarantee Levy |
| **FBT** | Fringe Benefit Tax | **SGC** | Superannuation Guarantee Charge |
| **FTB** | Family Tax Benefit | **SSF** | State Superannuation Fund |
| **GROUP EMPLOYER** | An employer responsible for the payment of salary or wages to an individual on a full/part time or casual basis | **TAX TABLES** | Table of rates setting out deductions to be made by employers from salary or wages of employees under PAYG system |
| **GST** | Goods & Services Tax | **TFN** | Tax File Number |
| **HECS** | Higher Education Contribution Scheme | **VSF** | Victorian Superannuation Fund |
| **HELP** | Higher Education Loans Program | **VWA** | Victorian WorkCover Authority |
| **HEI** | Higher Education Institutions | **WWC (E)** | Working With Children check for Employees. |
| **ISC** | Insurance and Superannuation Commission | **WWC (V)** | Working With Children check for Volunteers. |

# Introduction

This booklet has been prepared by the Financial Services Division, Department of Education and Training

(DET) to assist school councils and administrators to administer school level payroll requirements accurately and efficiently, whilst complying with legislation, relevant policies and guidelines.

Where further clarification is needed, or queries arise, comprehensive details of contact names and telephone numbers/ internet addresses are provided throughout the material, along with reference to various department publications.

Along with the process outlined in the CASES21 Process Guide – Section 7 Payroll module there are other vital functions, which must be addressed.

This booklet will assist school councils to ensure they adopt appropriate payroll procedures and practices to meet legislative and audit requirements efficiently and effectively.

Legislation governs the three major areas of responsibility in this booklet:

* Taxation,
* Superannuation and
* Workers’ Compensation.

To ensure current and electronic access to the material, this booklet is available on the School Financial Management website <http://www.education.vic.gov.au/school/principals/finance/pages/default.aspx>

## School Council Employment

Part 2.3 of the *Education and Training Reform Act 2006* authorises a school council to employ any person to do anything it is authorised to do under that Act including the employment of casual relief teachers, education support class employees and other non-teaching employees.

The conditions of employment for school council employees are set out in Part 2.3 of the *Education and Training Reform Act 2006*, Regulations and Ministerial Orders made under that Act.

Other relevant legislation includes the *Public Administration Act 2004, State Superannuation Act 1988, Accident Compensation Act 1985, Equal Opportunity Act 2010, Charter of Human Rights and Responsibilities Act 2006, Working with Children Act 2005 and the Fair Work Act 2009* (Cth).

It is the responsibility of the school council to ensure that only suitable and eligible persons are employed in the school. Non-teaching staff must have a current Working with Children Check and assessment notice. For teaching positions (CRT’s) the person must be registered or has permission to teach from the Victorian Institute of Teaching (VIT).

A Criminal Records check is strongly recommended for staff employed to handle money or drive school vehicles transporting students.

For further information refer to the [School Council Employment](http://www.education.vic.gov.au/hrweb/employcond/Pages/School_Council_Employment.aspx) page on HRWeb.

## Agency Employed Casual Relief Teachers

Agency employed CRT’s are not employees of the school council and therefore are not paid using the school level payroll.

It is the responsibility of the principal (as the school council’s representative) to ensure that only suitable and eligible persons are employed in the school.  Prior to the engagement of a person as a casual relief teacher, the principal must be satisfied that the person meets the requirements.

The principal must ensure that all of the pre-employment requirements are met regardless of whether an employment agency is involved in the employment of the casual relief teacher. This includes VIT registration.

For further information about the employment of casual relief teachers refer to the [Casual Relief](http://www.education.vic.gov.au/hrweb/careers/Pages/crt.aspx) page on HRWeb.

**Note**

Where the CRT is employed by the agency, full payroll and placement service is provided.

The agency is responsible for

* Taxation,
* Superannuation,
* Workers Compensation
* Professional Indemnity and Public Liability Insurance

# Taxation

## 1.1 Tax File Number Declaration

The Tax File Number Declaration requests the employee to state their Tax File Number (TFN) and whether they wish to claim the tax-free threshold.

Employees who do not have a Tax File Number or do not know their Tax File Number should obtain an ‘Application/Inquiry Form’ from the Australian Taxation Office and lodge it immediately.

The employee then has 28 days to supply a Tax File Number during which time tax should be deducted at the appropriate marginal rate, i.e. Tax Instalment Schedule column ‘with tax-free threshold’.

If the TFN is not supplied within 28 days tax should be deducted at the highest marginal rate of 46.5% (as shown in column ‘no tax file number’ of the Tax Instalment Schedule – PAYG Withholding Tax Tables) from the first payday after the 28-day period.

Employees may have a Tax File Number Declaration with more than one employer but cannot claim the tax-free threshold from more than one employer at any one time. The tax-free threshold is normally claimed from the employer who pays the employee the highest salary.

In the case of a Casual Relief Teacher or casual Education Support class a Tax File Number Declaration must be completed at each school; however the tax-free threshold can only be claimed at one school.

It is the employee’s responsibility to claim the exemption only once.

Tax File Number Declarations must be sent to the ATO within 14 days of the declaration being made.

Schools must report to the ATO within 14 days any new employee who has not provided a Tax File Number declaration. This report is made by the school submitting a Tax File Number declaration to the ATO, for each relevant employee. The form will be unsigned (by the employee) but must be completed with information known by the school.

A Tax File Number declaration remains in force until:

• a staff member ceases employment with the school

• a staff member’s circumstances change

• the Australian Taxation Office requires employees to complete a new declaration.

Information relating to the Tax File Number Declaration can be located on the ATO website at [**www.ato.gov.au**](http://www.ato.gov.au)**.**

## 1.2 Tax File Numbers and Superannuation Requirements

The employer must provide the employee’s nominated superannuation fund with the TFN within 14 days of commencement of employment. This assumes that the TFN has been quoted for employment purposes.

Schools using the CASES21 VicSuper data file only need to enter the TFN into their CASES21 system and it will automatically be passed to VicSuper with the next SG payment file.

Tax File Number Declaration - Flow Chart

**NO**

**YES**

**YES**

**NO**

**YES**

**YES**

Deduct tax at HIGHEST rate

Has TFN Application Inquiry Form been lodged?

Employer completes relevant section, sends original to ATO, and files the duplicate. Employer notifies the employee’s nominated Superannuation fund of the TFN.

Tax File Number quoted

**YES**

Employer completes relevant section, sends original to ATO, file the duplicate. Employer notifies the employee’s nominated Superannuation fund of the TFN.

TFN supplied?

**NO**

Forward plan for 28 days, appropriate marginal rate to apply whilst waiting

**NO**

Return form for completion/signature

Form completed and signed?

Send original unsigned TFN Declaration to ATO within 14 days and file duplicate

## 1.3 TFN Withholding Declaration

A Tax File Number Declaration (NAT 3092) must be provided to an employer before a Withholding Declaration can be made.

A Withholding Declaration (NAT 3093) is to be completed by the employee to authorise an adjustment to the amount withheld from payments.

This form is used by the employee to:

• advise of a change to a tax offset or family tax benefit entitlement

• claim the tax-free threshold with one employer and discontinue claiming the threshold with other employers

• advise that they have become, or are no longer an Australian resident for tax purposes or

• advise the employer of changes to the Higher Education Loan Programme (HELP) or Financial Supplement repayment obligations.

Withholding Declarations are to be retained by the employer.

Further information regarding Withholding Declarations is available from the ATO.

## 1.4 Storage and disposal of TFN information

The tax law provides severe penalties for the misuse of Tax File Numbers. School councils must make themselves aware of their obligations under the Privacy Act.

**Privacy Act 1988 –**

Under the TFN guidelines in the Privacy Act you must use secure methods when storing and disposing of TFN information.

The Privacy Hotline telephone number is provided in the Contacts section of this booklet**.**

**Retaining declarations –**

Under tax laws if a payee submits a new tax file number declaration or leaves your employment, you must retain a copy of the original declaration for the current and the next financial year.

TFN declaration forms must be stored in a secure place away from the personnel file.

# 2. PAYG Processing Responsibilities

## 2.1 Legal Obligations

Obligations to employees and other workers come from a variety of sources – federal, state/territory laws, industrial awards and agreements, tribunal decisions and contracts of employment (whether they are written or verbal).

PAYG obligations as an employer are to:

* pay correct wages – within the pay period
* issue pay advice slips
* forward PAYG tax instalments to the ATO
* make appropriate payment under the Superannuation Guarantee Legislation
* report SGL payments to employees

## 2.2 Pay As You Go Withholding

Schools will need to understand and apply the PAYG Withholding requirements to all locally paid staff and contract personnel.

The Pay As You Go Withholding (PAYGW) system requires employers to withhold certain amounts from salary and wages each pay period, as supported by the employee’s TFN declaration and remit these amounts to the ATO through the BAS.

## 2.3 PAYG Withholding Tax Tables

The current PAYG Withholding Tax Tables should be used to ensure the correct rate of tax is being withheld. These rates can be located and printed from the ATO website or alternately schools can access the online version of the tax withheld calculator also available from the ATO website.

### 2.3.1 Arrears

Lump sum payments on arrears of salary or allowances should be treated as if the payment was being made as normal salaries i.e. tax instalments should be calculated at the rate that would have applied had the payments been received weekly or fortnightly over the period to which the arrears apply.

The amount to withhold depends upon a number of factors including the period relating to the arrears payment. The ATO has issued a publication to assist employers in working out the amount of tax to withhold for payments of arrears and schools should review a copy of this publication – ‘PAYG Withholding tax tables – back payments including lump sum payment in arrears’ NAT3348, if they make payments of arrears.

Such payments should be recorded on the employees Payment Summary and a letter explaining the arrears payment and taxing should be given to the employee for their use in negotiating their taxation liability with the ATO.

Flow Chart PAYG responsibility

**YES**

Prepare and forward annual reconciliation statement to ATO

Prepare individual payment summary for each employee strictly in accordance with instructions

Reconcile total tax deductions for all employees with total remittance to ATO

* Deduct appropriate tax from pay
* Ensure tax amount clearly recorded on pay records
* Ensure amount of tax clearly shown on pay advice

Determine reasons.

Take appropriate action (refer to page 6, *Flow Chart - Tax File Number Declaration*)

**School must have an ABN** (obtained from the DET Tax Compliance Unit)

New employees to complete a Tax File Number Declaration

Receive notification of ABN

Tax File Number Declaration Complete?

**NO**

**EACH PAY**

**MONTHLY OR QUARTERLY**

Employer completes relevant sections. Retain original for DET employees. Forward original for School Council employees to ATO. Keep copy on file. Note TFN and tax rate

Calculate total tax deducted and include on Business Activity Statement to the ATO by the due date

**ANNUALLY**

## 2.4 Employee Requested Additional Tax Deductions

An employee may request additional tax to be deducted from their salary. Any such request must be in writing and remains in force until withdrawn in writing by the employee.

One of the reasons for application may be because the person is employed on a casual basis at more than one school.

The employee can obtain the form (Withholding Declaration NAT3093) from the ATO by telephoning the PAYG Enquiry Unit on 1300 360 221 or the form can be accessed electronically through the ATO website [**www.ato.gov.au**](http://www.ato.gov.au)

## 2.5 Higher Education Loan Programme (HELP)

Staff with an accumulated HELP/ HECS/PELS debt must advise their employer that they have a debt through the lodgement of their Tax File Number declaration.

Employees are not required to tell their employer the amount of the debt.

Once a staff member’s income reaches the repayment threshold, their employer is required to withhold additional amounts to cover their anticipated compulsory repayment.

## 2.6 Labour hire agreements

This provides for Withholding by a labour hire firm (for example, an Employment Agency), from payments made to individuals for work or services supplied to a third party and made under a labour hire arrangement.

In the instance where the school contracts with the employment agency to arrange a worker to provide services, the contract between the school and the employment agency would be a taxable supply and GST would apply. The employment agency engages the worker and must withhold the relevant amounts of payment from the worker and remit the amount to the ATO. The Withholding obligation applies to the employment agencies not the school.

A formal agreement should be signed by both parties stating the obligations of the employment agency relating to payroll, superannuation and Workers’ Compensation.

## 2.7 Seniors and Pensioners Tax Offset

The Seniors and Pensioners Tax Offset is a tax offset available to anyone who meets certain eligibility conditions.

The tax offset allows senior Australians to earn more income before paying tax and the Medicare levy. In some cases it will result in no longer having to lodge a tax return. Information can be obtained by the employees from the ATO.

## 2.8 Status of a Worker

### 2.8.1 Employee/Contractor

A school council needs to ascertain the correct status of a worker as this affects the taxation obligations of the employer. There are two categories of workers:

* **Employees**: The Pay As You Go Withholding system applies to these workers and schools are required to deduct tax from their salary/wages.
* **Independent Contractors**: The Pay As You Go Instalment system applies to these workers and schools are generally not required to deduct amounts from the payments unless an ABN is not quoted. If an ABN is not quoted then the schools will withhold amounts at W4 under the PAYG Withholding system.

An employee/contractor decision tool is available on the ATO website. The decision tool can assist in determining the status of an employee/contractor for taxation, superannuation and Workers’ Compensation purposes.

When engaging a contractor, ensure that there is a written Contractor Agreement between the contractor and the school. Consult the legal services website for the correct standard agreement located at <https://edugate.eduweb.vic.gov.au/Services/legal/Pages/default.aspx>

Deciding the status of a worker can sometimes be difficult. The Department’s Tax Compliance Unit can assist if you are in doubt or need further details concerning PAYG Instalments or PAYG Withholding.

## 2.9 Method of Payment

School council employees can be paid directly into their bank/financial institution account or by cheque. Payment by cash is not allowed.

Further information can be obtained from the CASES21 Process Guide – *Section 7* - Payroll available at <http://www.education.vic.gov.au/school/principals/finance/pages/default.aspx>

## 2.10 Payment of PAYG

Schools report employees’ Pay As You Go (PAYG) payments and gross earnings via the school Business Activity Statement (BAS). In order to lodge a BAS, schools require an ABN registration.

## 2.11 Business Activity Statement (BAS)

A BAS is the single form schools complete and return to the ATO to report obligations and entitlements relating to:

* GST

• Pay As You Go (PAYG) amounts withheld from payments to employees or withheld from contractors

### 2.11.1 Electronic BAS

Schools are able to prepare their BAS using CASES21 Finance and transmit it electronically using the internet.

The final BAS is prepared by CASES21 Finance, printed and the figures entered manually into the ATO online Business Activity Statement located in the ATO Business Portal. [**www.ato.gov.au**](http://www.ato.gov.au)

Once the BAS has been submitted a receipt number will be provided. Print the receipt and the final BAS and retain for audit.

### 2.11.2 Lodgement dates

Key lodgement dates including BAS, PAYG, superannuation, etc for businesses including schools can be found at the Australian Taxation Office website at [Key Lodgement Dates for Businesses.](https://www.ato.gov.au/Business/Yearly-reports-and-returns/Due-dates-for-the-current-financial-year/)

Where a due date falls on a day that is not a business day (that is, the due date is a Saturday, a Sunday or a public holiday), lodgement or payment may be made on the first business day after the due date.

The only exception is the December BAS due 21st January which can be lodged within the first two weeks of February. This exemption is available to all schools providing approval has been granted by the ATO through a submission from the Departments’ Tax Compliance Unit.

## 2.12 PAYG End of Financial Year

Schools must issue payment summaries to employees on an annual basis no later than 14 July each year.

## 2.13 Preparation of Payment Summaries

A Payment Summary must be issued to all employees who are paid through the school level payroll as well as any creditors who have had tax withheld from payments. Where tax has not been withheld for example, 100% salary sacrifice (before tax) for the entire financial year, a payment summary will be issued to include the Reportable Superannuation Contributions.

The reconciliation of accumulated financial year tax instalments with payment summaries must be completed before payment summaries are issued to employees or creditors.

Payment summaries are to be treated with confidentiality and security at all times.

Any payments made after the end of the financial year, even for work completed before the end of the year, should be included on the following financial year’s payment summary.

## 2.14 Annual ATO Responsibilities

The school council must reconcile payment summaries and report to the ATO no later than 14 August each year.

Electronic submissions to the ATO require the following:

• EMPDUPE file prepared by CASES21 Payroll Module refer to *Section* 9 - End of Financial Year guide.

• a Magnetic Media Information EA form (which can be downloaded from the Tax Compliance Unit website)

School’s should submit the EMPDUPE file electronically through the ATO’s Business Portal. The ATO prefers electronic lodgement, and the Business Portal has a number of error checking systems, but the file can also be mailed on disk/cd together with the EA form to Magnetic Media Processing, Reply Paid 923, Albury NSW 2640.

The ATO prefers electronic lodgement, but manual submissions to the ATO are also permissible and require the following:

• original copies of payment summaries issued to each employee and

• a reconciliation statement signed by the principal reconciling the total amount of any deductions shown in each of those original copies of payment summaries with the total of the amounts paid to the ATO in respect of those deductions

The manual submission should be sent to Reply Paid 923. Albury NSW 2640.

## 2.15 Payroll Tax

Victorian State Government Schools are exempt from the Victorian Government Payroll Tax for school council employees (effective from 1 July 2005).

## 2.16 Fringe Benefits Tax and Reportable Fringe Benefits Amount (RFBA)

Employers are required to include, on an employee’s payment summary, the amount of grossed up fringe benefits (referred to as Reportable Fringe Benefits or RFBA) provided to that employee in the FBT year (1 April to 31 March) where the gross taxable value of the fringe benefits is greater than $2,000. This will apply to the school level payroll if employees are provided with taxable benefits.

Fringe benefits which are excluded from the payment summary reporting requirement include:

• car parking fringe benefits aside from eligible car parking expense payments and

• entertainment by way of food and drinks and benefits associated with entertainment such as travel and accommodation.

The above fringe benefits will still be subject to FBT.

Schools will need to keep detailed records of fringe benefits provided to an individual and any benefits provided to associates of the employees such as spouse or child. (These will also be included on the payment summary of the employee).

FBT Tracker is a Department of Education and Training online FBT recording tool that is located on the [DET Tax Unit website](https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx)

This tool provides resources and information related to FBT that can facilitate improved FBT reporting by schools. It should be noted that FBT Tracker records FBT details for employees paid on central payroll. If a school provides fringe benefits to employees paid on the school level payroll, they will need to keep their own records relating to FBT. The FBT Tracker can be used as a guide.

An annual Fringe Benefits Tax (FBT) return is also required if applicable.

**FBT Exempt benefits**

These are items which are allowable deductions to the employer and are not subject to or are exempt from FBT. The most commonly packaged item in this category is superannuation.

## 2.17 Non Residents

If an employee has answered NO to question 8 on the Tax File Number Declaration ‘Are you an Australian resident for taxation purposes?’, non-resident tax rules apply and he/she cannot claim the tax-free threshold or any dependent rebates.

Non-resident means a person who does not meet the definition of ‘resident’ as applied by the ATO. For example, a person is a non- resident if they are in Australia on a working holiday. Further information regarding non-residency status should be obtained directly from the ATO.

If a non-resident employee has not supplied a Tax File Number, tax must be deducted at the highest tax rate and the total deduction rounded to the nearest 5 cents.

Should the employee supply a Tax File Number, they must be taxed under the Non Resident Tax Table which is included as part of the PAYG Withholding Tax Tables.

## 2.18 Tax Checklist for Paying Employees on the School Level Payroll

The following table contains a checklist of schools’ responsibilities when paying employees on the school level payroll.

For information and instructions on processing the school level payroll refer to the CASES21 Finance Business Process Guide Section 7: Payroll.

|  |  |  |
| --- | --- | --- |
| School Level Payroll – Tax Checklist | | |
| **Process Located in this guide Section** | | |
| **Step 1** School obtains an ABN | ABN Registration | **8.1** |
| **Step 2** Issue Tax File Number Declaration to the Employee | Tax File Number Declaration | **1.1** |
| **Step 3** Process completed and signed Tax File Number Declaration | Tax File Number Declaration | **1.1** |
| **Step 4** Note TFN enquiries for further action | Tax File Number Declaration | **1.1** |
| **Step 5** Ensure you have advised trustees of relevant superannuation funds of employee’s TFN | Tax File Numbers and Superannuation  Requirements | **1.2** |
| **Step 6** Calculate employee’s tax instalment deduction according to  Tax File Number Declaration form and using the appropriate table | Variation to Tax Deductions  Higher Education Loan Programme (HELP) replaces Higher Education Contribution Scheme (HEC)  PAYG Withholding Tax table | **2.4**  **2.5**  **2.3** |
| **Step 7** At the end of each month/quarter reconcile PAYG deductions made during previous period and remit to ATO | Business Activity Statement (BAS) | **2.11** |
| **Step 8** At the end of the financial year reconcile PAYG deductions and issue Payment Summaries | PAYG End of Financial Year  Preparation of Payment Summaries | **2.12**  **2.13** |

**Step 9** By 14 August lodge annual PAYG reports to ATO (electronic lodgement preferred, but can also be manual)

Annual ATO Responsibilities **2.14**

# 3. Allowances

## 3.1 Allowances

Allowances may be payable to an eligible employee.

Allowances should be added to an employee’s normal earnings and tax instalments are based on the total amount. Some allowances are also included as salary for the purpose of determining superannuation contributions and entitlements.

Allowances must be taxed unless approval not to tax has been given by the ATO.

While there are very few allowances that are non-taxable, caution should still be exercised when determining what is and isn’t taxable. For example a travel allowance for a claim less than 5,000 kms is non-taxable, however a travel allowance for a claim greater than 5,000 kms is taxable – see 3.2.

## 3.2 Travel Allowances

ATO PAYG Bulletin No 1 details the taxation treatment of cents per kilometre travel reimbursement.

These travel allowances are required to be reported on the employee’s annual payment summary.

The allowance is NOT included in gross salary for presentation on the employee’s annual payment summary. Employees should read the text under the gross income (it specifically states that it excludes allowances reported in the boxes).

For travel claims up to 5,000kms, travel allowances are to be treated as a non-taxed allowance so no tax is to be deducted from these amounts.

Travel reimbursements above 5,000kms should be taxed at the employee’s marginal tax rate (as this calculation relies upon using the cents per kilometre method).

The employees are required to report the amount of the allowance in their personal income tax return.

Employees may also be able to claim a tax deduction for travel expenses in their individual income tax return. This may offset any income tax liability that may accrue from reporting the allowance as income.

The cents per kilometre payments for all employees paid on the school level payroll must be included on CASES21 payroll.

# 4. Deductions

Deductions from a staff member’s salary must be authorised by the staff member in writing and kept on file. A staff member who requires a salary deduction e.g. personal superannuation, should contact the relevant fund and complete a deduction authority form supplied by the fund.

A staff member may at any time request that a deduction be ceased. Such a request must be provided in writing.

## 4.1 Garnishee or Court Order

A court order may be served on an employer (the ‘garnishee’) to deduct a specified amount from an employee. Compliance with the terms of a court order is required.

## 4.2 Child Support

The ATO through the Child Support Agency (CSA) which administers the Child Support Scheme may require an employer to deduct maintenance payments from an employee’s salary payments.

## 4.3 Salary Packaging

Salary packaging offers a range of advantages to employees including:

* making financial decisions based on before tax dollars not after tax dollars
* allocating salary and optional benefits to suit individual financial and personal situations.

The objective of salary packaging is to maximise flexibility for individuals to meet their personal and financial needs while at the same time ensuring that the benefit arrangements comply with relevant taxation legislation and rulings.

School council employees (including CRT’s) can only participate in salary packaging with school council approval.

Fringe Benefits Tax (FBT) was introduced in 1986 to tax the value of fringe benefits provided by an employer to an employee or associate (related third party) in place of or in addition to the employee’s salary or wages. FBT is payable by the employer. However any FBT costs incurred by the department will be passed on to the employee and met from the employee’s salary package.

### 4.3.1 Superannuation Salary Sacrifice

Superannuation contributions can be an attractive salary package item as it provides employees with the opportunity to boost their retirement savings with tax concessions

There is no FBT payable on superannuation contributions made by an employer (or associate of an employer) for an employee, except if paid to a non-complying superannuation fund.

All requests for salary sacrifice contributions must include the superannuation funds membership number and the amount to be paid to the fund.

This information must be in writing and forwarded to school council for approval. Once approved the request must be retained in the employee’s personnel file.

A staff member may at any time request that the deduction cease. Such a request must also be provided in writing and kept on file.

# 5. Superannuation Requirements

## 5.1 Superannuation Guarantee Act

The Superannuation Guarantee (Administration) Act 1992 requires employers to pay contributions to a complying superannuation fund,

(such as the VicSuper Fund), on behalf of each employee.

The Superannuation Guarantee Act defines an employee as:

‘An individual who received payment in the form of salary or wages in return for their labour or services. Also an employee is someone who receives payment for work under a contract wholly or principally for labour’.

## 5.2 Superannuation Guarantee Provisions

### 5.2.1 Compulsory Superannuation Guarantee Contributions

Generally if an employee is paid $450 or more in a month the employer is obliged to make superannuation contributions on their behalf. This is called Superannuation Guarantee (SG). Currently the minimum rate that must be contributed is 9.5%

School councils as employers must meet the Superannuation Guarantee requirements for the following employees:

* Casual Relief teachers
* staff employed on a casual, part or full time basis regardless of whether they have superannuation cover provided by another employer.
* early childhood staff employed under VECTAA (conditions apply check the agreement)

School council is not required to pay Superannuation Guarantee contributions in the following cases:

* Casual and part time employee, less than 18 years old working less than 30 hours per week

• employees who are paid less than $450 in a month regardless of the period over which the payment accrued, including staff employed under the Children’s Services Award 2010.

• where an incorporated company, regardless of the number of employees or contracts is engaged by the school council

• where a school council has contracted with an unincorporated contractor

• if a partnership (unincorporated contractors) enters into a contract with a school council and the contract is with the partnership and not a particular person

• payments made under the Community Development Employment Program (CDEP).

### 5.2.2 Enquiries

For queries regarding the Superannuation Guarantee call the Superannuation Guarantee Hotline at the ATO on 13 10 20 or

VicSuper on 1300 878 737

## 5.3 Choice of Fund

Since 1 July 2005, most employees are able to choose the superannuation fund to receive the employer compulsory payments for Superannuation Guarantee.

To ensure compliance with the Act schools will need to determine which employees paid on the school level payroll are eligible to be offered Choice of Fund. Refer to ATO website.

Due to the nature of their employment casual relief teachers (CRT) are considered for the purposes of the Act as ‘new’ employees each time a school employs them regardless of whether the CRT has previously been employed by the school. Where the employment of the CRT does not exceed 28 continuous days of employment then schools are not required to provide a standard Choice form to the CRT.

Where a school employs staff on an annual basis involving ad hoc attendance, schools are to provide a Standard Choice form to these employees.

### 5.3.1 Default fund

The Act requires the employer to appoint a default superannuation fund to receive the compulsory employer superannuation contributions for those employees who do not exercise choice. The Secretary has appointed VicSuper Pty Ltd as the default fund for the Department including school councils.

### 5.3.2 Application to become a ‘Participating Employer’

Some superannuation funds require an employer to apply to become a ‘participating employer’ to enable the fund to receive employer contributions.

Any school that receives a request to sign an application form is not to sign the form. The matter is to be referred to the Department’s Superannuation Officer located within Payroll Services on

9637 3274.

## 5.4 Employer Contributions

The minimum level of superannuation cover under the Superannuation Guarantee, expressed as a percentage of an employee’s gross salary, is 9.5%

## 5.5 Ordinary Time Earnings

The rate of employer contribution is only applied to the Ordinary Time Earnings (OTE) of each employee.

**OTE include:**

• amounts paid in recognition of services rendered – award wages

• annual leave, sick leave or long service leave paid in employment

• allowances which are not reimbursement of expenses for example, first aid allowance

• WorkCover payments including top up payments paid by an employer for hours of work performed

* casual and shift loadings

• government subsidies if on-paid to employees

* over award payments.

**OTE exclude:**

* overtime

• reimbursement of expenses (e.g. travel)

• WorkCover payments including top up payments when no work is performed

• payments when on maternity and paternity leave

* paid parental leave
* annual leave loading

• ex gratia payments and/or Christmas bonuses

• top-up payments when serving on jury duty or with reserve forces and so on

• payments in lieu of notice, including redundancy payments

• annual leave, sick leave or long service leave paid on termination of employment

• fringe benefits subject to fringe benefits tax.

If schools are unsure of an issue regarding ordinary time earnings (OTE), further clarification should be sought from the ATO website.

## 5.6 Late Payment of SG

Schools are required to ensure that all SG payments have been received by the super fund prior to the quarterly cut-off date. This generally means making payments at least 2 – 3 days before the due date.

When a *quarterly* cut-off date for payments falls on a weekend or public holiday the due date is the next working day.

The SG charge is made up of the SG payment amount, penalty interest and a $20 per late person administration fee.

If the payment has not been made by the required date, schools should:

1. Make the payment to the superannuation fund immediately as it can be used as an offset against the superannuation guarantee charge liability.

2. Contact the ATO 13 10 20 and request the SG Late Payment Offset form(s).

3. Complete the SG Late Payment Offset (LPO) form(s) (one per person) and submit it/them to the ATO along with the penalty interest (10%) and the administration fee. Only send the ATO the SG amount if you have not paid it to a complying super fund.

The ATO will keep the administration fee and forward the penalty interest to the superannuation fund for crediting to the individuals account.

For more information on LPO, visit the ATO website at [**www.ato.gov.au/**](http://www.ato.gov.au/employersuper)

* select - Businesses
* then ‘Paying super for your employees’.
* Under the ‘table of contents’ select ‘What you must do if you haven’t met your obligations’, or
* contact VicSuper – refer to Section 9 – Contacts.

It should also be noted that failure by a school to submit Superannuation Guarantee contributions by the quarterly cut-off date may also result in a loss of insurance benefits for an employee.

|  |
| --- |
| **SG quarter Cut-off date for payment of SG** |
| 1 July – 28 October  30 September |
| 1 October – 28 January  31 December |
| 1 January – 28 April  31 March |
| 1 April – 28 July  30 June |

### 5.6.1 Superannuation Guarantee Charge

The Superannuation Guarantee Charge is made up of three components:

• the total of all employees’ individual superannuation guarantee shortfalls (this is calculated by multiplying the employee’s total salary or wages, not ordinary times earnings, paid in the quarter by the employee’s individual shortfall percentage)

• a flat interest component (currently 10%) on the shortfall from the beginning of the contribution year to 14 August after the end of that year i.e 410 days or 411 days in a leap year or the date you lodge your Superannuation Guarantee Statement whichever is later

• an administration fee of $20 for each employee for whom there is a shortfall.

Should the contributions not be paid into a complying fund, or if the amount paid is less than the Superannuation Guarantee minimum obligation then any Superannuation Guarantee Charge will be payable to the Australian Taxation Office. An employee will be issued with a tax voucher for any Superannuation Guarantee shortfall for deposit into his/her Superannuation funds e.g. VicSuper FutureSaver.

The total of these components is known as the Superannuation Guarantee Charge.

## 5.7 Satisfying Superannuation Guarantee requirements

To satisfy Superannuation Guarantee requirements the employer must pay the contributions:

• to a specified fund if they have an award obligation or

* into a complying superannuation fund or retirement savings account (RSA).

## 5.8 Complying Superannuation Fund

Superannuation Guarantee contributions must be made to a complying fund such as the VicSuper FutureSaver

A complying fund operates in accordance with standards set by the Government. Schools can telephone the Australian Prudential Regulation Authority on 1300 13 1060 or the ATO on 13 10 20 to ascertain whether a fund meets these standards.

All new teaching and public sector staff employed from 1 January 1994, including casual employees, who are not members of any other public sector superannuation fund, will become members of VicSuper FutureSaver unless **eligible** employees provide the employer with a correctly completed Standard Choice Form.

Refer to the Department Circular C209/2005 – Implementation of Choice of Superannuation Fund

## 5.9 VicSuper Pty Ltd – VicSuper FutureSaver

Locally paid staff are, by default, made members of VicSuper FutureSaver, which has been developed specifically to satisfy the requirement of the Superannuation Guarantee (Administration) Act 1992.

• VicSuper FutureSaver is a part of the VicSuper Fund, a complying superannuation fund

• VicSuper FutureSaver is an accumulation scheme where benefits are based on the accumulation of both employer and employee contributions (including rollovers) plus interest, less expenses

• VicSuper FutureSaver offers members a range of 9 investment options

• VicSuper FutureSaver can accept full or part time employees, casual employees or contract employees

• VicSuper FutureSaver members may make voluntary personal contributions either direct or via payroll deduction whilst in your employment

• VicSuper FutureSaver may accept additional employer contributions above any Superannuation Guarantee (e.g. salary sacrifice) agreed between the employer and employee

• VicSuper FutureSaver accepts eligible spouse contributions

• VicSuper FutureSaver also accepts rollovers from other superannuation funds.

Under Choice of Fund regulations you are allowed to distribute information regarding your default fund (VicSuper).

### 5.9.1 VicSuper EmployersOnline

Registering new members and paying monthly/quarterly contributions can be processed online. Contact VicSuper for details refer to Section 9 – Contacts.

### 5.9.2 Procedures – VicSuper FutureSaver

Superannuation contributions – Electronic file interface.

**For new members:**

Employee details will be submitted to VicSuper through the school level payroll when the electronic file is processed. VicSuper will notify the new member in writing of the new account number.

**For existing members:**

Any updated information provided to the school by the employee will be sent to VicSuper via the monthly electronic file.

**Note**: VicSuper electronic file creation includes salary sacrifice, personal superannuation deductions (after tax) and superannuation guarantee.

### 5.9.3 Personal Contributions

Members of VicSuper FutureSaver may elect to have personal contributions (after deduction of PAYG tax) deducted from their pay and forwarded to VicSuper. An employee who is a member of VicSuper FutureSaver should complete a ‘Make personal and/or salary sacrifice contributions through your employer’ form (V302) for this to occur. This form should be retained by the school in the employee’s personnel file.

Personal contributions via payroll deductions should be listed on the Contributions Advice form and included with the total monthly contributions. Personal Contributions must be submitted to VicSuper within 28 days after the month in which it was deducted. A member can also send personal contributions to their VicSuper FutureSaver by completing a ‘Make Personal Contributions directly to VicSuper’ form (V301) included with his/her ‘welcome pack’, or upon request to VicSuper, refer to Section 9 – Contacts.

### 5.9.4 Leave Without Pay (LWOP)

VicSuper must be notified when a member is on LWOP. Insurance cover continues until the earliest of:

* seven years of the member commencing LWOP provided the member has notified VicSuper in writing or
* until there are no longer funds within the account to cover premiums due
* the member cancels their cover
* the member turns age 65 or
* the member leaves VicSuper.

A form for LWOP is available from VicSuper. It is also necessary to notify VicSuper when an employee returns to work. Refer to Section 9 – Contacts.

### 5.9.5 Resignation or Retirement

Upon resignation or retirement, a ‘Termination of Employment Advice’ form (V101) should be completed paying particular attention to include the amount of the outstanding contributions up to and including the last day of employment.

A Contributions Advice form (V102) and a cheque for these outstanding contributions should be included when forwarding the Termination of Employment form to VicSuper.

Members wishing to claim their benefits after cessation are required to complete the relevant application form (available from VicSuper) to formally apply for their benefits. Therefore it is essential that the Termination form is forwarded promptly to VicSuper so that requested benefits can be released.

If the employee is seeking advice in regards to their resignation or retirement options or wish to request a Benefit Payment form, they should contact the VicSuper Member Centres refer to section 9 – Contacts.

### 5.9.6 Death & Disability Cover

VicSuper FutureSaver offers members death & disability cover, i.e the account balance plus any insured amount applicable. In the event of the death of an eligible member, the school council is required to complete a ‘Termination of Employment Advice’ form (V101) and arrange for the deceased dependant’s executor or personal legal representative to forward notification of death to VicSuper. In the event of a disability, please contact the VicSuper Member Centre to discuss options available for disability benefits.

Please note that the member needs to have been continuously unable to work due to injury or illness for six consecutive months.

VicSuper also offers income protection insurance. Please arrange for the member to contact the VicSuper Member Centre for further information refer to Section 9 – Contacts.

## 5.10 Emergency Services Superannuation Scheme (ESSS)

### 5.10.1 New, Revised and State Employees Retirement Benefits Schemes

Schools may have employees on their school level payroll who are currently members of New, Revised and State Employees Retirement Benefits Scheme (SERBS). It is the school council’s responsibility to ensure the relevant employee’s contribution is remitted to the ESSS. The Council will be billed on a monthly basis for employer contributions.

On termination of employment a Cessation Advice should be promptly sent to the ESSS.

# 6. Workers’ Compensation Requirements

## 6.1 Introduction

As employers, school councils have certain responsibilities in respect of Workers’ Compensation legislation. This section is designed as a guide for school councils in areas such as registrations, premiums and other obligations for employees, contractors, volunteers and work placement students.

Schools can refer to the Health, Safety and Workers’ Compensation website for further information located at [**http://www.education.vic.gov.au/school/principals/management/Pages/healthworksafe.aspx**](http://www.education.vic.gov.au/school/principals/management/Pages/healthworksafe.aspx)

## 6.2 School Councils as Legal Entities

School councils are regarded as separate legal entities for Workers’ Compensation purposes. This means that they are legally responsible as employers to ensure that the requirements of the Workplace Injury Rehabilitation and Compensation Act 2013 are followed.

### 6.2.1 Workers’ Compensation Policy

A Workers’ Compensation Policy is necessary where a school council employs staff - whether they are full time, part time or casual.

Additionally in some cases where a school council employs a contractor who is ‘deemed’ by the Workers’ Compensation legislation to be an employee, a policy is required.

Further information on school council Workers’ Compensation obligations for contractors can be obtained at Victorian WorkCover Authority (VWA) website [**www.vwa.vic.gov.au**](http://www.vwa.vic.gov.au) or from the school council’s Workers’ Compensation insurer.

## 6.3 Workers’ Compensation Obligations

A school council is required to have a Workers’ Compensation Policy to cover all school council employees paid both locally and through the central payroll where the total annual payroll (school council employees only) is in excess of $7,500.

If your worker has a work-related injury or illness and the school council does not have Workers’ Compensation Injury Insurance in place, the benefits payable to the injured worker are guaranteed by Victorian WorkCover Authority. However, penalties may apply for failing to hold a policy and the school may be liable for the full cost of any claims incurred whilst uninsured.

Penalties may also apply in the event that the rateable remuneration is underestimated or where the Agent has not been notified of the correct figure within 28 days of exceeding your last estimate.

If the school council is not required to have a policy and one of the workers makes a claim for compensation, the claim must be reported to VWA or your VWA Agent and a fee will apply. (GST not applicable)

However a school council must take out a policy immediately if:

• any school council employee lodges a Worker’s Compensation claim

* it becomes apparent the annual payroll will exceed $7,500.

### 6.3.1 Annual Payroll more than $7,500

A school council with total payment of salaries, wages and allowances in a financial year of more than $7,500 must obtain a Workers’ Compensation policy from a Workers’ Compensation Agent authorised by the Victorian WorkCover Authority.

Policy application forms can be obtained by telephoning the Victorian WorkCover Authority

1800 136 089, or can be downloaded from www.vwa.vic.gov.au or any authorised WorkCover Agent listed in Section 10 of this booklet.

## 6.4 Authorised Insurers

The Victorian WorkCover Authority has licensed five insurance companies to be authorised Workers’ Compensation Agents for the management of policies, the collection of premiums and the management of claims.

School councils are free to select a Workers’ Compensation Agent that best suits their particular requirements.

## 6.5 How to apply for a Workers’ Compensation Policy

• obtain an application for a Workers’ Compensation Policy from a Workers’ Compensation Agent or download from [**www.vwa.vic.gov.au**](http://www.vwa.vic.gov.au) if the annual payroll is more than $7,500, complete an application (including estimated wages, salaries and superannuation) and forward to your Workers’ Compensation Agent

• once registered, the Workers’ Compensation Agent will issue the school council with a policy number and ‘Conditions of the Policy’

* if a school council’s annual payroll is under $7,500 and the school council is registering because of an employee’s claim, then mail the employee’s claim, employer’s claim report and application for Workers’ Compensation Policy nominating the preferred Workers’ Compensation Agent, along with a registration fee direct to the Victorian WorkCover Authority.

## 6.6 Premiums

### 6.6.1 Calculation

Workers’ Compensation premium calculations are based on an employer’s payroll, industry classification and claims history.

### 6.6.2 Options for the payment of Workers’ Compensation premium

Instalments are payable to the authorised Workers’ Compensation Agent monthly, quarterly, annually or in advance.

### 6.6.3 Queries

Queries regarding an individual school’s premium should be directed to the school council’s Workers’ Compensation Agent.

Late payments or failure to pay instalments will not only incur interest but will also result in the total amount outstanding for the whole of the policy becoming due and payable.

## 6.7 Buy-Out Option

Under the employer threshold liability the employer is required to pay the first ten days of the time away from work and the initial medical and like services.

The threshold is indexed in July each year, refer to your Workers’ Compensation Agent for the current amount.

The Authorised WorkCover Claims Agent will not make payments on the claim until proof is received that the employer has fulfilled this liability. An employer can choose to pay a higher premium in order to opt out of the initial liability. This option is called ‘buy out’ and the cost is 10% of the employer’s total premium (premium plus government surcharge).

Employers can only elect to take the ‘buy out’ option at the beginning of each financial year before the initial premium is calculated.

## 6.8 Workers’ Compensation Obligations – Contractors

Relationships between employers and contractors can be complex. School councils should seek advice from their Workers’ Compensation Agent regarding their Workers’ Compensation obligations to contractors.

School councils are advised to sight a contractors’ Workers’ Compensation policy, note the employer number and the name and address of the Authorised Workers’ Compensation Agents before allowing the work to commence. It is possible that the school council could be deemed to be the employer of the contractor in the event of a claim or legal action.

Further information is contained in the ‘Contractors and WorkCover’ booklet available from any Workers’ Compensation Agent, the Victorian WorkCover Authority on telephone number 1800 136 089, or can be downloaded from the Victorian WorkCover Authority website [**www.vwa.vic.gov.au**](http://www.vwa.vic.gov.au)

**It is a school council’s responsibility to ensure they are very clear on the status of both employees and contractors. Schools should also ensure that any contractors are clear on the school council’s view of their employment status.**

## 6.9 Other Workers’ Compensation Obligations

The Workplace Injury Rehabilitation and Compensation Act 2013 imposes further obligations on employers. These obligations include:

• the provision of suitable duties for injured workers

• timely payment of weekly compensation

* forwarding claims to the Workers’ Compensation Agent within ten days

• employers are currently subject to fines for the late lodgement of claims

* the provision of Workers’ Compensation entitlement information for employees.

School councils should contact their Workers’ Compensation Agent for further information on their obligations. More information can also be located in the Workers’ Compensation Management manual, available from

<http://www.education.vic.gov.au/school/principals/management/Pages/healthworksafe.aspx>

# 7. Ceasing Employment

A staff member may be entitled to payment for unused annual leave and long service leave upon cessation of employment. Where the staff member has any outstanding overpayments in accordance with the provisions of the Financial Management Act 1994 any monies owing will be deducted from any final payments.

## 7.1 Lump Sum Payments

### 7.1.1 Unused Annual Leave and Long Service Leave

Certain payments in respect of unused annual leave and long service leave are entitled to concessional tax treatment when employment ceases. That is why the amounts are separately recorded on the payment summary and separately recorded on the tax return. Further information relating to taxing lump sum payments is available on the ATO website.

**Long Service Leave**

An employee who ceases employment (including the expiration of a fixed period of employment) with at least seven years service is entitled to be paid in lieu of his or her accrued long service leave entitlement.  If the cessation is as a result of age or ill health, payment in lieu of long service leave entitlement is made after four years' service.

Where an employee with at least four years' service dies, payment in lieu of unused long service leave will be made to the employee’s personal legal representative.

**Annual Leave and Salary Loading**

**Allowance**

An employee who ceases employment (including the expiration of a fixed period of employment) will be paid in lieu of his or her unused annual leave and salary loading allowance.

The amount paid is equivalent to the salary and allowances the person would have received if annual leave had been granted.

### 7.1.2 Taxing Lump Sum Payments

If employment is terminated, certain payments for unused annual leave and long service leave are entitled to concessional tax treatment. This is why the amounts must be separately recorded on the payment summary.

Schools should ensure that lump sum amounts are listed in the correct column of payment summaries. For advice about what constitutes an A, B, D, E or ETP payment and tax, contact the ATO on 13 28 66.

Lump sum payments of accrued annual and long service leave paid on termination of employment are not employment termination payments (ETPs).

To help understand ETPs and Statement of Termination Payment forms refer the ATO website and search for Employment Termination payments.

### 7.1.3 Retrenchment

Where an employee is retrenched a separation package attached to the redundancy will attract specific tax benefits. See the ATO website for information relating to the taxation of such payments.

## 7.2 Employment Separation Certificate Form

Employment Separation Certificate forms can be obtained from Centrelink or downloaded from the website below and should be completed and given on request to an employee who is ceasing employment. [**www.centrelink.gov.au**](http://www.centrelink.gov.au)

Further assistance with completing the form is available from the Centrelink Employer Contact Unit on 13 11 58.

# 8. Administration

## 8.1 Australian Business Number (ABN) Registration

All existing schools were registered for ABN purposes when the new tax system was implemented in July 2000.

Schools needing a new ABN or requiring to amend their registration e.g. because of a name change or school closure, should contact the Tax Compliance Unit to process the registration and changes. The Tax Compliance Unit email address is [**tax@edumail.vic.gov.au**](mailto:tax@edumail.vic.gov.au)

## 8.2 Documenting Payroll Related Information

School councils need to ensure that all payroll related information, for example time sheets, wage records, tax records, personal history details, leave forms and Workers’ Compensation records are documented and retained.

Timesheets for all employees paid through the school level payroll must be authorised by the manager, then reviewed and signed by the principal prior to payday.

Employee related deductions e.g. after tax superannuation contributions, are required to be in writing both to commence and discontinue deductions.

## 8.3 Retention of Records

Income tax legislation requires that wage and tax records (i.e. Payment Summaries) should be kept for a minimum period of five years.

All local personnel records should be kept in accordance with the standards set by the Public Record Office Victoria (PROV) and guidelines issued by the Department.

Refer to Archives and Records Management on the School Policy & Advisory Guide website at [Records management](http://www.education.vic.gov.au/school/principals/spag/governance/pages/archives.aspx)

## 8.4 Casual Relief Teachers Record of Hours Worked

Principals are asked to provide a letter to casual relief teachers on school letterhead detailing the extent of the casual relief teaching work undertaken in each financial year. It is suggested that this letter be provided with the casual relief teacher’s payment summary. For more information, refer to the casual relief teacher page on HRWeb at: [Casual Relief Teachers](http://www.education.vic.gov.au/hrweb/careers/Pages/crt.aspx)

## 8.5 Work Experience Students

**Payment and Taxation**

The minimum rate of payment for work experience students is $5 per day. If the student is paid the minimum rate of $5 per day during the period of the work experience arrangements the Australian Taxation Office (ATO) will not require the student to have a tax file number or complete an income tax return, nor will the employer be required to issue a payment summary to the student at the end of the financial year.

Payment can be made through Creditors (Accounts Payable) using the ABN exemption RE (Reimbursements) with a Statement by Supplier form and a schedule of the hours worked.

However, if the student receives more than the minimum rate, this could affect the exemptions above.

Where the student is under the age of 18, if the payment made to the student is less than $350 per week, the employer will not be obligated to:

* make any Withholding
* collect tax file number declarations
* issue payment summaries, and
* report payment details to the ATO.

Students aged 18 years and over will be required to provide a Tax File Number (TFN) declaration to the employer.

The employer will be required to withhold amounts in accordance with the tax tables (where applicable), issue payment summaries and report these payments to the Tax Office, as they would do for their employees.

The [Work Experience Manual](http://www.education.vic.gov.au/school/teachers/teachingresources/careers/work/Pages/workexperience.aspx) is available from the Department’s website.

# 9. Contacts

**Australian Taxation Office** website: [**www.ato.gov.au**](http://www.ato.gov.au)

**Australian Taxation Office**

**Telephone Numbers**

13 28 66

**Assistance can also be obtained from other areas of the Commonwealth Government**

Australian Securities

Commission (ASC) 1300 300 630

Centrelink

Employers Contact Unit 13 11 58

Family Tax Assistance 13 24 13

Parenting Allowance 13 24 13

Privacy Hotline 1800 023 985

**VicSuper**

Employer Services

VicSuper

GPO Box 89 MELBOURNE VIC 3001

website: [**www.vicsuper.com.au**](http://www.vicsuper.com.au)

**School Council Telephone Support**

VicSuper Employer Services

1300 878 737

VicSuper Employer Services

Fax (03) 9667 9696

VicSuper Member Centre

1300 366 216

VicSuper Adviser Booking Line (03) 9667 9600

**Authorised Workers’ Compensation Agents**

Allianz Australia Workers’ Compensation

(Victoria) Limited (03) 9234 3800

Xchanging (03) 9947 3000

CGU Workers Compensation

(Victoria) Limited (03) 8630 1000

QBE Workers Compensation

(Victoria) Limited (03) 9246 2444

Gallagher

Bassett Compensation

Victoria Pty Ltd (03) 9297 9000

**CASES21 School Level Payroll**

**Enquiries**

Service Desk 1800 641 943

**Schools Financial Management unit**

The Schools Financial Management unit of Financial Services Division (FSD) provides policy, advice and support to schools regions, divisions and agencies on the financial operations and financial management in schools.

**The Tax Compliance Unit**

The Tax Compliance Unit of Financial Services Division (FSD) provides policy and advice to schools, regions, divisions, agencies on the operation of the various taxes that affect the Department and its subsidiary bodies in its operations.

**Business Manager Networks**

Business Manager Networks have been established for all schools in each region across the state.

# 10. Website References

**Schools Financial Management** <http://www.education.vic.gov.au/school/principals/finance/pages/default.aspx>

**HRWeb School Council Employment**

<http://www.education.vic.gov.au/hrweb/employcond/Pages/School_Council_Employment.aspx>

**Casual Relief Teachers** <http://www.education.vic.gov.au/hrweb/careers/Pages/crt.aspx>

**Tax Resource Centre**

<https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx>

**Tax Information and Tax tables**

[www.ato.gov.au](http://www.ato.gov.au)

**Health, Safety and Workers’ Compensation Information**

<http://www.education.vic.gov.au/school/principals/management/Pages/healthworksafe.aspx>

**Victorian WorkCover Authority**

[www.vwa.vic.gov.au](http://www.vwa.vic.gov.au)

**Business Activity Statement Instructions (ATO)**

[www.ato.gov.au](http://www.ato.gov.au)

**Online BAS information**

[www.ato.gov.au](http://www.ato.gov.au)

**Lump sum payments for unused annual leave and long service leave**

[www.ato.gov.au](http://www.ato.gov.au)

**Employment Termination Payments** –

[www.ato.gov.au](http://www.ato.gov.au)

**An Employer’s Guide – The Superannuation Guarantee (ATO)**

[www.ato.gov.au](http://www.ato.gov.au)

**Family Assistance Office website**:

[www.familyassist.gov.au](http://www.familyassist.gov.au)

**Fair Work Online**

[www.fairwork.gov.au](http://www.fairwork.gov.au).

Department of Education and Training.

<http://www.education.vic.gov.au/school/principals/finance/pages/default.aspx>

