

Nurse Transfer Payslip Guide

The information provided in this document is only relevant to nurses who were transferred on 26 September 2021 from the Public Service to the Teaching Service

How to read a payslip in the Education Support Class (ES) classification

A Superannuation

Displays superannuation fund details and the amount paid.

Superannuation is currently at 10% of earnings for members of an accumulation scheme (for example, VicSuper) the employer contribution is determined in accordance with the [Superannuation Guarantee \(Administration\) Act 1992](#).

The **'Salary for Super Purposes'** calculation is: Sum of Regular Earnings, Regular Earning Leave Purchase and Salary Adj Job Function (or other allowances, if applicable). Below is a calculation based from the sample payslip.

$$\$3,401.66 + \$283.50 + \$99.58 = \$3,784.74$$

The **'Contribution Amount'** calculation is: Total of **'Earnings'** multiplied by **'Superannuation Percent Rate'**, see below.

$$\$3,784.74 \times 10\% = \$378.47$$

B Tax Details

Displays your current tax scale, TFN status and other applicable tax information.

Tax is deducted from all payments made on the payroll in accordance with [ATO](#) guidelines.

To help you work out how much to withhold from payments, you can either check via [tax withheld calculator](#) or the [Fortnightly tax table](#), available in the ATO website.

Calculation below based from payslip sample:

The Regular Earning is **\$3,784.74** less Pre-tax Deductions **\$254.60**, equals taxable fortnightly income of **\$3,530.14**. Referring from the [ATO Fortnightly tax table](#), tax (with tax-free threshold claim) is **\$854**.

Fortnightly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold
1	2	3
\$	\$	\$
3,530.00	854.00	1,094.00

DEPARTMENT OF EDUCATION AND TRAINING ABN 52 705 101 522 DIRECT PAYMENT ADVICE

Name:	Pay Type:	On Cycle
Employee ID:	Pay Calendar:	PAY2021-08
Empl Rcd Nbr: 0	Period From:	26/09/2021
Classification: Ed Support Level 1-Range 4	Period To:	09/10/2021
Salary Step: 2	Pay Date:	07/10/2021
Location: NEVR01	Time Fraction:	1.00
Region:	Weekly Hours:	38.00
Salary Range: \$85,871.00 - \$101,249.00	Annual Salary/TRP:	\$88,747.00

Superannuation Fund	Member No	Salary for Super Purposes	Percent Rate	Contribution Amount
VicSuper		\$3,784.74	10.00%	\$378.47

Tax Scale	TFN Status	Study and Training Support Loans	Total Rebate
2 - Tax Free Threshold Claimed	TFN Provided	Yes	\$0.00

Pav Details	Dates	Percent	Units	Rate	Amount
Earnings					
Regular Earnings			76.00	44.758745	\$3,401.66
Regular Earning Leave Purchase		72.47	8.74	44.758745	\$283.50
Salary Adj Dual Job Function					\$99.58
Pre Tax Deductions					
Smart Salary Packg - Pre Tax					\$254.66
Smart Salary					-
Taxation					
Marginal Tax					\$854.00
Study and Training Loan					\$230.00
Post Tax Deductions					
Smart Salary Packg - Post Tax					-
Smart Salary					\$198.32

C Pay Details

Displays regular earnings, taxation, deductions and other pay adjustments.

Earnings include:

Regular Earnings – is the salary according to the classification level
Regular Earning Leave Purchase – the additional paid leave period paid as leave purchase allowance of 72.47% of the normal hourly rate. For more information on leave purchase allowance, please refer to the Allowances policy [Allowances — Teaching Service: Policy and Guidelines | education.vic.gov.au](#)

Regular Earning Leave Purchase calculation is: **Percentage x Units x Hourly Rate**, see below calculation based from payslip sample.

$$0.7247 (72.47/100) \times 8.74 \times 44.768745 = \$283.50$$

** Regular Earning Leave Purchase **Unit** is calculated as: 228 hours (30 days additional personal leave) / 26.0893 (average number of fortnights in a calendar year). For calculation of salary refer to [Human resources: Pay Advice \(education.vic.gov.au\)](#)

Other Earnings may include:

Salary Adj Dual Job Function – Higher Duties Allowance
 Or other type of allowances

Taxation include:

Marginal Tax – please refer to section B. Tax Details.

Deductions may include:

Pre-Tax Deductions – Salary Sacrifice or Salary Packaging via SmartSalary. The amount is calculated by SmartSalary. For more information, please visit [SmartSalary](#).

Post-Tax Deductions - Salary packaging post-tax calculations as determined by SmartSalary

Study and Training Loan – tax deduction for study loan debt