11 July 2025

Employer obligations



In South Australia, full time, part time and casual employees undertaking work in the community services sector are entitled to portable long service leave.

Employers of eligible workers are required by law to register with SA Portable Long Service Leave - Community Services (SAPLSL-CS), lodge Employer Returns, and pay a 2.2% levy based on their workers' remuneration (excluding apprentices who are levy free).

To register, you will need to fill in an application form online after the scheme commences on 1 October 2025. A member of the SAPLSL-CS team will be available to assist you with registration and explain your obligations.

As the scheme commences, employers will need to undertake a series of steps to register for the scheme. It is anticipated that the following effort will be required by each business at the various stages.

Phase	Pre-scheme preparation	1 Oct - 29 Oct 2025	1 Oct - 31 Dec 2025	Due 21 Jan 2026	Due 21 Jan 2026	
Size of business	Update employee information*	Register as an employer	Register all employees	Quarterly return*	Levy payment	Total effort
1-5	10 - 30 mins	10 mins	10 - 30 mins	15 mins	10 mins	55 - 95 mins
6-10	30 - 60 mins	10 mins	30 - 60 mins	15 - 30 mins	10 mins	95 - 170 mins
11-15	60 - 90 mins	10 mins	60 - 90 mins	30 - 45 mins	10 mins	170 - 245 mins
16-20	90 - 120 mins	10 mins	90 - 120 mins	45 - 60 mins	10 mins	245 - 320 mins
20-30	90 - 120 mins	10 mins	90 - 120 mins	60 - 90 mins	10 mins	320 - 350 mins
30-50	120 - 180 mins	10 mins	Manual: 120 - 180 mins Upload: 30 mins	Manual: 60 - 90 mins Upload: 30 mins	10 mins	350 - 470 mins
50-100	120 mins+	10 mins	Manual: 120 mins+ Upload: 30 - 60 mins	Manual: 120 mins+ Upload: 30 - 60 mins	10 mins	470 mins+
100+	180 mins+	10 mins	Manual: 180 mins+ Upload: 60 mins+	Manual: 180 mins+ Up-load: 60 mins+	10 mins	560 mins+

SA Portable Long Service Leave Community Services

These steps are largely administrative, but will involve preparing documentation relating to business operations and ensuring you have employee details ready.

Pre-scheme preparation

To prepare for the scheme to commence, we suggest that employers:

- 1. Determine eligibility of each worker in your organisation
- 2. Ensure employee details are up-to-date
- 3. Assign a Work Type to each worker, such as:
 - Advocate

- Employment Consultant
- Case Worker
- Counsellor
- Community Development Worker
- Community Liaison Officer
- Disability Support Worker

- Financial Counsellor
- Home Care Worker
- Aboriginal Support Worker
- Legal Support Services
- Other Administrative
- Other Manager

- Outreach Worker
- Policy Worker
- Program Manager
- Project Manager
- Social Worker
- Youth Worker



- 4. Calculate each worker's service (in months), leave accruals and balances, and liabilities under the *Long Service Leave Act 1987* (State Act) for their period of employment up to 30 September 2025, ensuring these records are kept to evidence the liability.
- 5. Consider reporting requirements within your existing systems to manage quarterly reporting on weeks worked and remuneration.

Register as an employer

From 1 October 2025 a link will be available on the SAPLSL-CS website to register as an employer.

After completing the online form, a representative from the SAPLSL-CS team will be in touch.

Employer Registration - Empl	,	🖪 Sub
fields marked with an asterisk are mandatory *		E Sub
mployer Details		
inprojet betano		
ABN *		
Legal Business Name	ACN Entity Type	
Business / Trading Name		
	+ Add	
Website	Number of Employees in this business * Previous Registration	n Employer
	Reference	
	E-	
Description of work performed by the business *		
	Industry Commencement Date * (Started empi (Started empi)	bying workers)
Registration Start Date * (When did you start registering workers. Date value canno Do you wish to apply for delayed participation? * Ves No How did you become aware of SAPLSL? *		loying workera)
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(When did you start registering workers. Date value canno Do you wish to apply for delayed participation? * Yes No How did you become aware of SAPLSL? * Business Activity Business Activity Business Activity Child Safety and Support Services Child Safety and Support Services Community Education Services Counselling Services Disability Support Services Disability Support Services Financial Counselling Services Home and Community Care Services Migrant and Multicultural Support Services	(Started empl (Starte	loying workers)

Employer Registration - Business Details

🖺 Submit

All fields marked with an asterisk are mandatory * Principal Place of Business

Pages -

Address *		
Suburb *	State	Postcode

Registered Office Address

Address *			
Suburb *	State	Postcode	

Postal Address

Address *			
			\equiv
Suburb *	State	Postcode	

Primary Contact Details

First Name *	Last Name *	
Position *	Mobile Phone	Work Phone
Email Address	Preferred Contact Method *	
Samjohnson@gmail.com	·	

Comments

Any other comments?		
Previous	图 Submit	

Register all eligible employees

Once the Employer Registration is complete, you'll be provided with an invitation or link to the Employer Portal. From here, you'll be able to register all eligible employees. If you only have a few employees to enter, you may enter their details one-by-one.

We have also provided functionality for a bulk import via XLSX to make the process easier for larger employers.

First Name *				Last Name *					
Middle Name/s Primary Language	;* ``	Employee Number		Date of Birth *		Gender *	*		~
Preferred Corresp	ils ondence Method * ~			Mobile Phone *		Phone			
Postal Address *									
Postal Address *				State		Postcode	6		
Suburb *		Date Registered with		Employment Type *	tered apprentice? *		e		
Suburb *	nployer *) ~	Employment Type *	tered apprentice?		e	Le Add W	forker

Quarterly return

Each quarter a return will need to be completed. Based on your registered workers, the return will pre-fill with employee information. An employer will need to provide the following information on their quarterly returns to capture service and calculate the applicable levy:

- The remuneration paid to the worker during the quarter, based on the pay periods that fell within the quarter; and
- The number of weeks where a worker was paid for one or more shifts, or a period of leave. Weeks where a worker did not receive any pay should not be included.

Employers are required to keep records to substantiate the details they declare on Employer Returns. Records must be kept for at least seven years after completion of the period they relate to. Employers may be asked to provide these records to the scheme, particularly if a query arises from a present or past employee.

We note that the definition of "remuneration" is stipulated with the Regulations.

	Cubiii	t Return										
		ue Date Jul 2025	v	Vorkers 3	Tota	al Remuneration \$0.00	L	evy Rate		Levy \$0.00		
	Return De	tails										
	Employer F E-000053	Reference								Return Status Open		
	Employer 1 RIGHT PT			ABN 60 057	728 373							
	Reference 250000012			Return 01 Apri	Period il 2025 - 30 Ju	une 2025				Return Type Periodic Return		
Worker De	etails					Ł Download Te	emplate 🔔 U	pload Template	•	Add New Worker	🚑 Add I	Existing Wo
Worker Reference	Worker	Start Date	Weeks Worked	Remuneration	Levy	Dis	screpancy Reason	Termination Date		Termination Reason	Comments	
W-0000110	Hunter, Darin	() () () () () () () () () ()			\$0.00		~			~		
W-0000148	Murphy, Cruz	(\$0.00		~			~		
W-0000161	Sam, Joshua				\$0.00		~		#	~		
			Totals	\$0.00	\$0.00							

Similarly, we provide a XLSX template to enable uploading the information in bulk:

Worker ID	Worker	Employee	Weeks	Remuneration	Discrepancy Reason	Termination	Termination Reason	Comments
		Number	Worked			Date		
W-0000110	Hunter, Darin							
W-0000148	Murphy, Cruz							
W-0000161	Sam, Joshua	123456						
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			1			1		

Once the return has been completed and submitted, an invoice will be generated for payment.

Levy payment

The PLSL scheme is funded by a levy paid by employers, based on their workers' remuneration (excluding apprentices who are levy-free). The money collected through the levy is invested and used to pay long service leave entitlements and cover the administration costs of running the scheme. The levy rate is currently set at 2.2%, with employers paying into the scheme from 1 October 2025.

Upon submitting a quarterly return, an invoice will be generated and is due for payment within 21 days after the reporting period. For the first reporting period if 1 October 2025 to 31 December 2025, the return and levy payment are due by 21 January 2026. Payment can be made via credit card, EFT, or BPAY.

