



# SA Portable Long Service Leave Community Services

31 July 2025

## Levy calculation information for employers



The Portable Long Service Leave – Community Services levy has been set at 2.2%.

When completing Employer Returns, employers must enter the total remuneration earned by each of their workers during the return period. The system will then calculate the levy. The first return period will begin on 1 October 2025 with employers needing to provision for the levy for eligible workers from that date.

### What to include in Remuneration

Remuneration is the amount a worker is paid in a quarter and is used to calculate the levy to be paid by the employer:

- Annual leave (excluding annual leave loading)
- Sick leave (or personal leave)
- Carers leave
- Parental leave paid by the employer (except under the *Paid Parental Leave Act 2010*)
- Compassionate or bereavement leave
- Casual loading
- Penalty rates or shift allowances for: weekends, public holiday or part-day public holiday rates, late nights or early mornings, broken shifts
- Sleepover allowances
- Days off for public holidays
- Rostered days off work
- Payments for salary packaging or salary sacrifice
- Workers' compensation paid by Return to Work SA (either directly or through the employer), First Aid Allowances, Payment for stand down
- First aid allowances
- Payment for stand down



### Allowable Absences

If the worker performs one (1) or more days of work or is paid for one (1) or more days of “allowable absence”, they are credited with three (3) months of service for that quarter.

An allowable absence (as defined in Regulation 4) includes:

- Paid annual leave, personal leave, sick leave or carer's leave
- Paid compassionate or bereavement leave
- Paid family and domestic violence leave
- Long service leave, either under the *Long Service Leave Act 1987* or the *PLSL Act*



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- Jury duty or unpaid volunteer emergency management leave
- Worker's compensation (either paid by Return to Work SA or through the employer)

For the purposes of the PLSL Act, one (1) day is equal to two (2) or more consecutive hours.

A worker can accrue a maximum of 12 months of effective service each year.

### Exclusions from remuneration calculations

- Annual leave loading
- Parental leave (unless it's paid by the employer)
- Superannuation
- Reimbursements
- Overtime or hours paid at overtime rates
- Unused or hours paid at overtime rates
- Unused time off paid in lieu
- Bonuses
- Payments on retirement, retrenchment or redundancy, except for backpay
- Fares, travel allowance, vehicle allowance
- Payments made "at a special rate on an irregular basis to compensate for occasional disabilities, except where the rate is paid during a period of leave with pay"

### Levy rate variations

The levy rate will be reviewed annually by an independent actuary and their recommendations will be presented to the Portable Long Service Leave – Community Services Board for review and approval.

If the actuary recommends a change to the levy rate and the Board agrees, the Board will then submit the recommendation to the Minister to be lodged with Cabinet and gazetted upon approval.

Reviewing and adjusting the levy will allow for future changes to the scheme and potential future leave provision needs.

### Levy Payments

Levies must be calculated based on the total remuneration earned by each worker during the return period.

When employers fill in a return online, it will automatically calculate a levy based on remuneration for all their active workers. Once the return is submitted, the scheme will automatically generate an invoice for payment.

Payment reference details will then be included on an employer's return summary and their invoice.

Payments can be made via BPay, credit card or Electronic Funds Transfer and will be due by the 21st of the applicable month. Levies will be tax deductible in the financial year in which they are paid. They cannot be deducted from a worker's wage.

