



SA Portable Long Service Leave
Community Services

Webinar #3

Understanding the Regulations



Understanding the Regulations

We are
here to
help you



What are the
Regulations and why
do they matter

Regulations
explained

Key Dates

Questions (if time
permits)

What are the PLSL Regulations?

The Regulations help explain how the Portable Long Service Leave Act works in practice — adding important detail to help employers and workers understand their obligations and entitlements.



Why the Regulations Matter

Why use Regulations?

Because they're easier to update than laws — they can be changed by Cabinet instead of needing a full parliamentary process. That's handy when we need to fine-tune details as the scheme evolves.





SA Portable Long Service Leave
Community Services

Portable Long Service Leave Regulations 2025





Titles and Definitions

Regulation 1 – Short title

This is just the name of the Regulation document – the Portable Long Service Leave Regulations 2025.

Regulation 2 – Commencement

This is the date that the regulations come into operation. For the PLSL Regulations, this date is the day on which section 74 comes into effect, which is 1 October 2025.

Regulation 3 – Interpretation

This is like a glossary and is used to define terms used in the PLSL Regulations. The words included here are Act, broken shift, community service leave and sleepover.



Regulation 4

Allowable absence

What is an allowable absence?

When workers accrue effective service to the community services sector, they accrue 3 months of service where they have worked (or had an allowable absence) for 1 or more days in the quarter.

This part of the Regulations defines what an allowable absence is.



Allowable absence (con't)

Examples of allowable absences?

- Paid annual leave
- Long service leave
- Compassionate or bereavement leave
- Paid sick leave, carers leave or personal leave
- Domestic Violence leave
- Paid parental leave (where paid by the employer)
- Community service leave (e.g. jury duty)
- Voluntary emergency management activities (unpaid)
- Periods of workers' compensation paid through Return to Work SA



Corresponding Law

What are corresponding laws?

The PLSL Act allows for worker service accrued in other states to be recognised in South Australia under the PLSL Act through an agreement between the authorities who administer the corresponding laws. This part of the Regulations defines the corresponding laws for this purpose.

Current jurisdictions: **ACT, NSW, QLD, VIC**

This helps workers keep their service record if they move and future states can be added without changing the Act.

While this agreement isn't in place just yet for Community Services, a similar one is already working well in the construction industry across Australia. It's something that's expected to grow in our sector too, over time.



Meaning of work

What is the definition of “a day”?

A worker is credited with 3 months of service after they have worked (or had an allowable absence) for 1 or more days in the quarter. The meaning of work defines what “1 day of work” means for the purposes of the PLSL Act.

The PLSL Regulations have defined a day as ‘**2 or more consecutive hours**’.

That means that if a worker **works for a shift consisting of 2 or more consecutive hours**, or has an **allowable absence for 2 or more consecutive hours**, it is considered a day of work for the purposes of the PLSL Act.





Ordinary weekly pay and meaning of remuneration

Ordinary Weekly Pay (OWP) is the amount used to calculate what a worker is paid when they take long service leave.

It's based on the average of what they've earned each week over the past 3 years, across all employers and all return periods.





Ordinary weekly pay and meaning of remuneration (con't)

Remuneration is the amount a worker is paid in a quarter and is used to calculate the levy owed by the employer to the scheme.

Both are calculated using the same types of payments to keep things simple and consistent.





Ordinary weekly pay and meaning of remuneration (con't)

Included:

- 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:
 - Weekend, public holiday or part-day public holiday rates
 - Late night or early mornings
 - Broken shift
- Sleepover allowance
- Days off for public holidays
- Rostered day 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 allowance
- Payment for stand down
- **ANY OTHER PAYMENT NOT EXCLUDED**





Ordinary weekly pay and meaning of remuneration (con't)

Excluded:

- 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"





Example of a typical Payslip and calculations

Employer: A Pretend Business

ABN: 12 345 678 910

Employee: Jo Worker

Employment status: Part-time

Award: SCHADS

Classification: Home Care Employee -

Disability Care Level 1

Hourly rate: \$24.73

Pay period: 01/10/2025 to 07/10/2025

Pay date: 09/10/2025

Annual Leave balance: 47.3 hours

Sick/carer's leave balance: 23.9 hours

Entitlements			
Description	Hours/units	Rate	Total
Ordinary hours	15.0	\$24.73	\$370.95
Personal/carer's leave	6.5	\$24.73	\$160.75
Travel allowance	2.0	\$12.50	\$25.00
Saturday penalty rate	8.0	\$6.18	\$49.44
Overtime	1.5	\$37.10	\$55.65
Total payment			\$661.79



Total Remuneration to calculate on = \$581.14 (weekly)

Quarterly return example: \$581.14 x 13(weeks)=\$7,554.82 (Levy of 2.2% = **\$166.20**)



Definitions and timeframes in the Regulations

Regulation 8 – Application for registration as a registered employer

This regulation requires the employer to register with SAPLSL-CS within 28 days of employing an eligible worker.

Regulation 9 – Notification of refusal to cancel registration

If an employer applies to cancel their registration, SAPLSL-CS is required to consider the request and provide an outcome. If SAPLSL-CS decides to refuse to cancel the employer registration, we are required to provide this outcome along with the reasons for the decision, in writing, within 14 days of the decision.





Definitions and timeframes in the Regulations (con't)

Regulation 10 – Register of employer

The PLSL Act requires SAPLSL-CS to keep a “**register of employers**”. This regulation simply states that the register is available to be viewed in the office during business hours.

Regulation 12 – Notification of rejection – cessation of employment

A worker may apply for a cessation of employment payment upon leaving the community services sector. If SAPLSL-CS rejects an application for a cessation of employment payment, we are required to provide this outcome along with the reasons for the decision, in writing, within 14 days of the decision.





Definitions and timeframes in the Regulations (con't)

Regulation 15 – Refund of overpayments

If SAPLSL-CS becomes aware of an overpayment of a levy from an employer, a refund is required to be processed for the overpaid amount. This regulation requires the overpayment to be refunded within 21 days of becoming aware of the overpayment.

Regulation 17 – Notification of refusal – salary sacrifice arrangements

If a request to pay an amount to an employer, for the purposes of salary sacrifice, is rejected by SAPLSL-CS, this regulation requires this decision to be provided, in writing, within 14 days of the decision.





Definitions and timeframes in the Regulations (con't)

Regulation 18 – Prescribed period – salary sacrifice arrangements

If a payment is made to an employer for the purposes of salary sacrifice, this regulation requires the employer to provide evidence that the payment had been passed on to the worker within 21 days of the payment being made to the worker.



Regulation 11



Recovery of amount paid for leave allowed before entitlement accrues

Under section 38(5) of the PLSL Act, an employer and worker may agree for a worker to be paid before the worker reaches their entitlement, in anticipation of that entitlement being reached. SAPLSL-CS will pay the worker upon receiving the application and required agreement documentation.

This regulation allows SAPLSL-CS to recover the payment made to the worker in anticipation of reaching an entitlement in the event that the worker leaves the community services sector for a period of 12 months or more before reaching an entitlement.



Penalty for late payment

What are the penalty amounts?

Regulation 14 prescribes the amounts for the two types of penalties referred to in the PLSL Act – **penalty interest** and **fines**.

Penalty Interest

Penalty interest is applied to a levy when effective service is credited to a worker and the associated levies are paid retrospectively. SAPLSL-CS has the ability to remit penalty interest in full or in part, and this is managed through policy. This regulation prescribes penalty interest at 20% per annum.





Penalty for late payment (con't)

Fines

Fines are issued when an employer **fails to lodge** their return by the due date or **fails to pay** the applicable levy by the due date.

SAPLSL-CS has the ability to waive a fine in full or in part for any proper reason, and this is also managed through policy. This regulation prescribes the fine amount at \$75.





Self-Employed Contractors and Working Directors

How does the Self-Employed Contractor and Working Director scheme work?

Section 57 allows a **self-employed person** working in the community services sector to participate in an investment scheme to recognise their time in the sector.

The PLSL Act does not provide a lot of detail about how the investment scheme works and instead refers back to provisions in the Regulations.

The PLSL Regulations provide the following detail around the Self-Employed Contractor scheme and the Working Director scheme:





Self-Employed Contractors and Working Directors (con't)

Return periods

The return periods are the same as the quarterly employer return periods:

- 1 January – 31 March
- 1 April – 30 June
- 1 July – 30 September
- 1 October – 31 December

Service Accrual

The amount of service credited per contribution will be **3 months of service for each contribution** received. This aligns with the quarterly return periods.





Self-Employed Contractors and Working Directors (con't)

Absence period

The PLSL Act allows SAPLSL-CS to de-register a self-employed contractor or working director after a **period of non-participation** in the scheme. The PLSL Regulations have defined that period as **3 years**.

That means that after 3 years of inactivity on a self-employed contractor or working director's account (no contributions received), SAPLSL-CS may proactively contact the worker and request their account be closed and all entitlements to be paid out to them accordingly.





Transitional Provisions

How do we manage entitlements through transition into the scheme?

There are two (2) Regulations for the **management of worker entitlements upon transition** into the scheme. These Regulations provide detail about worker payment calculations and employer liabilities for service accrued prior to commencement of the scheme.





Transitional provisions – employers

Regulation 19 – Transitional provisions – employers

Managing transitional service (service that was accrued through the employer before the PLSL Act started) is split into 3 main categories – **employer liability**, **effective service accrual**, and **ordinary weekly rate of pay**. There are different rules depending on how much service the worker had accrued upon commencement of the PLSL Act.

The PLSL Regulations manage the employer liabilities and calculations for ordinary weekly rates of pay for long service leave payments to workers.





Transitional provisions – employers (con't)

Payments for workers who held an entitlement with their employer under the *Long Service Leave Act 1987* (State Act) before commencement of the scheme

Employer liability – The PLSL Act states that the employer's liability is to be calculated “the day before the designated day” and remains static at that amount. The employer will need to calculate the amount owing to the worker under the State Act on 30 September 2025 (or if the employer has been approved for delayed participation, the day before their agreed participation date). This is in the PLSL Act and not the PLSL Regulations.

Worker Payment – The PLSL Regulations state the amount payable to the worker will be calculated by multiplying the worker’s ordinary weekly pay (determined in accordance with the State Act). This will be calculated when the worker makes a claim for long service leave.





Transitional provisions – employers (con't)

Payments for workers who reached an entitlement with their employer under the Long Service Leave Act 1987 (State Act) after commencement of the scheme

Employer liability – The PLSL Regulations state that the employer's liability is calculated based on the worker's ordinary weekly rate of pay, as determined under the State Act upon claim. If the worker terminates employment prior to making a claim, their liability is calculated using their ordinary weekly rate of pay (under the State Act) on their last day of work with that employer.

Worker Payment – The PLSL Regulations state that the amount payable to the worker will be calculated by multiplying the worker's ordinary weekly pay (determined in accordance with the State Act). This will be calculated when the worker makes a claim for long service leave, or, if the worker has terminated before claiming, their ordinary rate of pay on their last day of work with that employer.





Transitional provisions – employees

Payments made directly to workers from employers

Under Schedule 3, clause 7(7), a worker and an employer can agree that the employer will pay the worker directly to extinguish a long service leave entitlement accrued under the State Act prior to commencement of the PLSL Act within the first 3 months of the operation of the scheme. If the worker and the employer enter into such an agreement, it must be in the approved form and must be provided to SAPLSL-CS within 28 days of the payment to the worker.

Regulation 20 - Transitional provisions—modification of Schedule 3 clause 7(7)

Under Regulation 20, the worker and the employer may enter into an agreement to extinguish liability at any time, and not just in the first 3 months of operation of the scheme.





**SA Portable Long Service Leave
Community Services**

Key Dates

1 October 2025

Scheme commences

Employer Registrations commence (28 days for all Employers to register)

1 October – 31 December 2025

First reporting quarter

Worker Registrations commence (to be completed by end of first quarter)

21 January 2026

First quarterly report due

Levy payment due





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Questions

Stay in touch

www.sapls-community.org.au for more information





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**Thank you – see you
next time**

