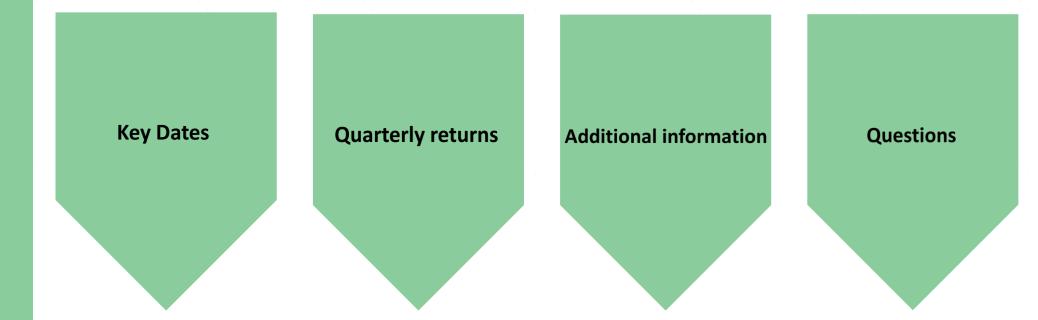


Webinar #6

Completing Your Quarterly Return



Purpose of today







Key Dates

1 October 2025

Scheme started

Employer Registrations due by end October 2025

1 October – 31 December 2025

First reporting quarter

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

21 January 2026

First quarterly return due Levy payment due



four to do list

Employer Obligations - ongoing

Quarterly returns will be generated and required to be completed by the 21st day after the end of each period

Return Period	Due Date
1 January – 31 March	21 April
1 April – 30 June	21 July
1 July – 30 September	21 October
1 October – 31 December	21 January

Invoices for levies are generated on submission of the return and are <u>due on the same dates</u> as the return lodgements.

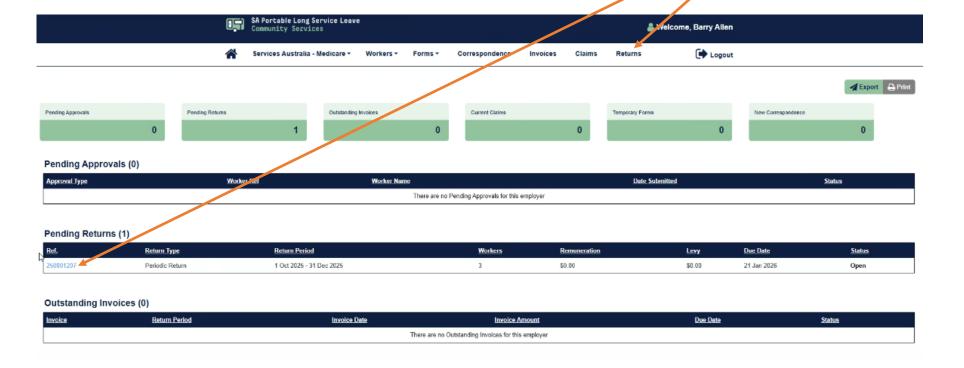


Step 1

Quarterly Returns

To complete your quarterly return, login and select from the Dashboard OR via the menu

Forms >
Pending
Returns
period (or)
Returns from
the menu







How to Complete a Periodic Return



OWP

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

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

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 partday 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



What's

Ordinary weekly pay and meaning of remuneration

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"



Claiming Long Service Leave

- When a worker has at least **120 months of service**, they may take long service leave, or a cash payment in lieu of time off.
- Long service leave must be claimed in whole days, with a minimum of 7 days (1 week) per claim.
- Workers will apply to SAPLSL-CS for their long service leave through their Worker Portal.
 The employer will need to approve the worker's time off before the payment can be paid to the worker.
- Workers are required to apply for their long service leave 2 months in advance, unless a shorter timeframe is agreed with their employer.
- SAPLSL-CS aims to make the payment to workers **the week before** their leave is due to start.
- Termination and pro-rata payments are available for workers who have accrued at least 84 months of service and are leaving the Community Services sector.



Transitional Provisions

- Months of continuous service accrued with the employer before commencement will carry over into the scheme.
- If the worker **leaves** the employer **before** they reach **7 years of service** with that employer, the service accrued before 1 October 2025 **will be lost**.
- If a worker **remains** with their employer for **7 or more years**, the employer is **liable** for a payment for the long service leave accrued **before commencement**.
- Employer **liability** for workers **holding an entitlement upon commencement** is **capped** at their liability on 30 September 2025.
- The worker's rate of pay for service accrued before the scheme commencement is calculated as per the Long Service Leave Act 1987.





Compliance

Our Approach to Compliance

We are focused on **support and guidance**, not penalties.

Our goal is to help you understand and meet your obligations under the SAPLSL-CS scheme

If issues arise, we work **collaboratively** to resolve them rather than immediately applying fines.

Keeping **records and clear documentation** helps everyone





Support Available

Resources

Toolkits

Our toolkits are designed to cover everything you need to know at each stage of your portable long service leave journey.

Webinars

Our webinars give you practical information and guidance. They are interactive, so you can ask questions, get clear answers. Each session is designed to help you understand what you need to do and how the scheme works in practice.

FAQs

You can find answers for the most common <u>employer</u>, <u>worker</u>, <u>self-employed contractor</u> or <u>working director</u> queries on our FAQ pages.





SA Portable Long Service Leave

Community Services

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