

OPC Non-SES EA 2016-2019

82 Long service leave

The entitlement to long service leave is provided for under the *Long Service Leave (Commonwealth Employees) Act 1976*. Leave will only be granted for a minimum period of 7 consecutive calendar days at full pay or 14 calendar days at half pay. Long service leave cannot be broken with other periods of leave, except as otherwise provided by legislation.

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APSC LSL training notes:

RECOGNISING PRIOR SERVICE

Under the LSL Act an employee's previous full-time, part-time or casual service with:

- (i) The Commonwealth of Australia or a Commonwealth authority
- (ii) Any service of the State
- (iii) Any service of an authority of a Commonwealth Territory – including Papua New Guinea before independence
- (iv) Other relevant service which is defined in the LSL Act as membership of the Australian Defence Forces, holding an office or employed under the Reserve Bank Act 1959 and locally engaged employees overseas appointed after 1976, and
- (v) Other organisations prescribed under sub-section 7(2) of the LSL Regulations

can be recognised as service for LSL.

However, any break in service must be no longer than 12 months. Even one day of service every 12 months maintains continuity.

If there are no breaks, service is regarded as continuous, once it is recognised. Recognition requires formal approval by the appropriate delegate. If there has been a break, the period of the break does not count for LSL.

Continuity of service is defined in Section 12 of the LSL Act.

On commencement in the APS, employees should be advised of the possibility of recognising prior service. It is best to seek information from previous employers as soon as possible as there can be difficulties tracing prior service details if the inquiry is left too long after ceasing previous employment. However, the onus is on the employee to demonstrate that they have prior service which will count for LSL.

CALCULATING LSL CREDITS

LSL accrues at the rate of 3/10mths of a month (9 days) for each full year of service. This rate of accrual applies to all service whether it is part-time or full-time.

To calculate an employee's LSL entitlement use the formula:

$$\text{Completed years of service} \times 3/10 \text{ (or 0.3) months} = \text{months of LSL}$$

Examples

10 completed years of service \times 0.3 = 3 months LSL credit

15 completed years of service \times 0.3 = 4.5 months LSL credit

20 completed years of service \times 0.3 = 6 months LSL credit

Any LSL already taken or paid in lieu is then deducted from the result to give the current LSL entitlement

LSL training notes (2019)

Calculating LSL Credits

All recognised periods of eligible service are to be treated as if all service was with the gaining agency. Periods of eligible service are combined in order to determine the LSL entitlement. Any LSL taken or paid out in lieu with previous employers is then deducted from the calculated entitlement.

Calculating Years of Service

LSL accrues at the rate of three-tenths (3/10) of a month (or 9 days) for each full year of service. This rate of accrual applies regardless of whether service is part-time or full-time.

The formula to calculate an employee's LSL entitlement is:

$$\text{Completed years of service} \times 3/10 \text{ (or 0.3) months} = \text{months of LSL}$$

Example

10 completed years of service $\times 0.3 = 3$ months LSL credit
 11 completed years of service $\times 0.3 = 3.3$ months LSL credit
 12 completed years of service $\times 0.3 = 3.6$ months LSL credit
 13 completed years of service $\times 0.3 = 3.9$ months LSL credit
 14 completed years of service $\times 0.3 = 4.2$ months LSL credit
 15 completed years of service $\times 0.3 = 4.5$ months LSL credit

Any LSL already taken or paid in lieu is then deducted from the result to give the current LSL entitlement

APS Payroll Training – Prior Service – 2019:

LSL

All full and part-time service with eligible employers may be recognised for LSL purposes. The maximum break in service allowed by the LSL Act between periods of eligible service is 12 months, except in a few rare exceptions.

Establishing the LSL Credit

All recognised periods of eligible service are to be treated as if all service was with the gaining agency. Periods of eligible service are aggregated in order to determine the LSL entitlement. Any LSL taken with previous employers is then deducted from the calculated entitlement.

Employees who have received a payment in lieu of LSL on cessation from a previous employer are treated as though the corresponding period of LSL was actually taken as leave.

LWOPNTCAS defers the LSL accrual date. Most agencies only defer once the period/s of LWOP total more than 30 days per calendar year.

All unauthorised absences (e.g. strikes) defer the LSL accrual date.

Exercise 3

Darren Daze commenced ongoing employment with your Agency on 28 September 2015. Darren has claimed prior service with the Hobart Marine Board from 11 September 2003 to 4 June 2015.

The Hobart Marine Board has verified Darren's service and has supplied the following details:

- Service was full-time
- Sick leave taken was 20 days full pay, nil half pay
- Nil LSL taken but he was paid in lieu 120 days

Using your EA, calculate Darren's personal/carer's leave and LSL credits on his accrual date in 2019.

Excerpt from DAFF recognition of prior service form:

LSL credits are not carried across from recognised employers to the Commonwealth. Instead, each period of prior service that is recognised, is treated as if it were Commonwealth service and the LSL credit is calculated on this basis.

Recognition of Prior Service

1. Recognition of Prior Service for Long Service Leave

Recognition of prior service for long service leave purposes is governed by the *Long Service Leave (Commonwealth Employees) Act 1976*. Under the legislation, prior service may be recognised provided that any break in employment does not exceed 12 months.

Relevant service includes full time, part time and/or irregular or intermittent (casual) service with the following types of public employers:

- the Commonwealth of Australia or a Commonwealth authority
- any service of a State
- any service of an authority of a State, including a local government body such as a shire, council or municipality
- the Public Service or an authority of a Commonwealth Territory (including Papua New Guinea before independence)
- membership of the Australian Defence Forces
- employment (or holding an office) under the *Reserve Bank Act 1959*
- locally engaged employees overseas appointed after 1976, and
- other organisations prescribed under the *Long Service Leave (Commonwealth Employees) Regulations 1957*.

2. Recognition of Prior Service for Personal/Carer's (Sick) Leave

Under clause 7.7 of the Department's current enterprise agreement, where a person has previously been employed in the Australian Public Service, or in government service as defined in section 10 of the *Long Service Leave (Commonwealth Employees) Act 1976*, or a service referred to in subsection 11(2) of the *Act*, they may also have that period of previous employment recognised as service for personal/carers (sick) leave purposes, provided there has been no break in continuity of service and the person did not receive a redundancy benefit at the end of the period of previous employment. A break in service for the purposes of personal/carers (sick) leave is one day or more.

Where an employee's prior service is recognised for personal/carers (sick) leave purposes, the credit is calculated as though employment had been with the Australian Public Service from the date on which the first eligible period of service commenced with adjustments made for any leave taken or if any payment in lieu was made.

3. Recognition and Processing of Prior Service

Recognition of prior service is not automatic. To have prior service recognised, employees should:

- Forward the attached *Prior Service Application Form* to the Human Resources or Personnel area of their previous employer. For multiple employers, a copy should be forwarded to each employer.
- Note the form requests the agency to forward the completed form to Department of the Environment and Energy Personnel Helpdesk.

On receipt of the completed form(s), the Department will:

- validate the information on the form by contacting the person who completed the form
- check the information to ensure that the employment can be recognised for prior service purposes (e.g. that any breaks in service do not exceed the limits, that the employer providing the details is an approved organisation for recognition of prior service)
- decide whether the prior service will be approved
- calculate new long service leave and/or personal/carers (sick) leave credits and accrual dates, and
- advise the employee in writing of the outcome.

The Department of the Environment and Energy cannot recognise prior service for long service leave or personal/carers (sick) leave purposes until the employee has provided all of the necessary information. It is the employee's responsibility to obtain this information from previous employers.

LSL credits are not carried across from recognised employers to the Commonwealth. Instead, each period of prior service that is recognised, is treated as if it were Commonwealth service and the LSL credit is calculated on this basis.

If there are any questions in relation prior service, please contact the Personnel Section at the Department of the Environment and Energy on phone number 02 6274 1235 or email at Personnel.Helpdesk@environment.gov.au

The Guide – APS Conditions of Prior service for LSL - 1996:

2. Considerations in recognising prior service

(2.1) Where an employee has prior service with a recognised organisation, any service which that organisation may have recognised for the purposes of their own LSL legislation is not necessarily recognised as service for the purposes of the LSL Act. LSL **credits** are not carried across from recognised organisations to the Commonwealth. Instead, each period of prior service which is recognised is treated as if it were Commonwealth service, and the LSL credit is calculated on this basis.

(2.2) Where an employee has taken LSL during a period of recognised prior service, or has received payment in lieu, their credits falling due under the provisions of the LSL Act are adjusted accordingly.

LSL Act 1976 – Section 10 – Meaning of employment in Govt Service

10 Meaning of employment in Government Service

- (1) Subject to this section, a person shall, for the purposes of this Act, be taken to be employed in Government Service if the person is employed by the Commonwealth, whether he or she is so employed under a law or under a contract of service or apprenticeship and whether he or she is employed in a full-time or in a part-time capacity.

LSL Act 1976 – Section 11 – Period of Service & Section 12 – continuity of Service:

11 Period of service

- (1) Subject to this Act, the period of service of an employee for the purposes of this Act is the period during which he or she has been employed continuously in Government Service.
- (2) Where, prior to his or her current period of employment in Government Service, an employee was employed continuously in:
- (a) any service of a State;
 - (b) any service of an authority of a State;
 - (c) the Public Service of a Territory, the ACT teaching service, or the Teaching Service of the Northern Territory;
 - (ca) any service of an authority of the Northern Territory, not being employment at a time when the authority was a public authority of the Commonwealth;
 - (cb) any service of an authority of the Australian Capital Territory, not being employment at a time when the authority was a public authority of the Commonwealth;
 - (d) any service of an authority established or constituted by or under a law of an external Territory;
 - (e) the Public Service of the former Territory of Nauru; or
 - (f) other relevant service;
- and the period for which he or she was so employed was continuous with his or her current period of employment, his or her period of service for the purposes of this Act includes, subject to this Act, the period for which he or she was so employed.
- (3) Where an employee has been employed:
- (a) in 2 or more of the services referred to in paragraphs (2)(a), (b), (c), (ca), (d), (e) and (f); or
 - (b) in 1 or more of those services and, at any time prior to his or her current period of employment, in Government Service;
- and the periods for which he or she was so employed are continuous with one another and with his or her current period of employment, the sum of these periods of employment shall, subject to this Act, be included in his or her period of service for the purposes of this Act.

Section 12

- (4) The period of service of an employee does not include any period during which:
- (a) he or she was or is employed in a qualifying service in an honorary capacity and was not or is not also employed in a qualifying service in some other capacity, not being employment in respect of which he or she was or is remunerated by fees, allowances or commission only; or
 - (b) he or she was or is remunerated, in respect of employment in a qualifying service, by fees, allowances or commission only and was not or is not remunerated in respect of other employment in a qualifying service in some other manner.
- (5) For the purposes of paragraph (2)(f), employment:
- (a) as a member of the Defence Force;
 - (b) as a person holding an office, or employed, under the *Reserve Bank Act 1959* or the *Commonwealth Banks Act 1959*; or
 - (c) outside Australia as a person appointed or engaged by the Commonwealth after the commencement of this Act for employment outside Australia only;
- shall be deemed to be employment in other relevant service.

12 Continuity of service

- (1) Where a person is, or has been, absent, without the approval of his or her employer, from his or her employment in a qualifying service, otherwise than for a continuous period of more than 12 months, the continuity of the employment of the person in that service shall be deemed not to be, or to have been, broken by that absence, but the person shall be deemed, for the purposes of this Act, not to be, or to have been, employed in that service during the period of the absence.
- (2) For the purposes of this Act, a person shall be deemed not to break, or to have broken, the continuity of his or her employment in a qualifying service by reason of his or her being or having been:
- (a) on leave of absence with pay or part pay; or

Section 12

- (b) **on leave of absence without pay;**
and, subject to subsections (3) and (4), the person shall be deemed, for the purposes of this Act, to have been employed in that service during the period of the absence.
- (3) Subject to subsection (4), where a person is or has been absent from his or her employment on leave of absence without pay (not being leave of absence on account of illness or in respect of a period of specified defence service referred to in subsection (10)) and the period during which he or she is or was so absent would, but for this subsection, be included in his or her period of service, the period during which he or she is or was absent on that leave does not form part of his or her period of service for the purposes of this Act:
- (a) unless a chief executive officer, or the person who granted the leave, determined (otherwise than under this Act), either at the time of the grant or at a later time, that the period of absence be included in the person's period of service for the purpose of the granting of long service leave; or
 - (b) unless the approving authority determines under this Act that the period during which he or she is or was so absent be included in his or her period of service for the purposes of this Act.
- (4) Where a person is or has been absent from his or her employment in Government Service on leave granted for the purpose of enabling him or her to occupy an executive office as provided in subsection (11):
- (a) the period of the absence shall be reckoned as part of his or her period of service for the purpose of determining whether a provision of this Act that applies only to and in relation to employees whose periods of service are at least 1 year or 10 years, as the case may be, applies to and in relation to him or her; and
 - (b) the person shall be deemed not to have been employed in that service during the period of absence for any other purpose.

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- (5) Where a continuous period of employment of a person in a qualifying service has commenced after, but not more than 12 months after, the expiration of a continuous period of previous employment of the person in a qualifying service, those periods of employment shall, for the purposes of this Act, be deemed to be continuous with one another.
- (6) For the purposes of subsection (5), where a person, having ceased to be employed in a qualifying service, has undertaken a course of full-time training:
- (a) under a scheme established by the Commonwealth for the training of persons who have served in the Defence Force; or
 - (b) under a prescribed training scheme;
- before resuming employment in a qualifying service, the resumption of his or her employment in a qualifying service shall be deemed to have occurred not more than 12 months after he or she ceased to be so employed if the period between his or her ceasing to be so employed and the resumption of that employment, less the period of his or her course of full-time training under that scheme, does not exceed 12 months.
- (7) Where a continuous period of employment of a person in a service, being Government Service or a service referred to in paragraph 11(2)(c), (d), (e) or (f), has commenced after, but not immediately after, the expiration of a continuous period of previous employment of the person in such a service, those periods of employment shall, for the purposes of this Act, be deemed to be continuous with one another if the approving authority is satisfied that:
- (a) the termination of his or her employment at the expiration of that period of previous employment was due to ill-health; and
 - (b) the commencement of that first-mentioned period of employment occurred not more than 12 months after his or her health became so restored as to enable him or her to perform duties of a kind that were suitable to be performed by him or her having regard to the duties performed by him or her immediately before the expiration of that period of previous employment.

Section 12

- (8) Where:
- (a) a continuous period of employment of a person in a service, being a service referred to in paragraph 11(2)(a) or (b), has commenced after, but not immediately after, the expiration of a continuous period of previous employment of the person in a service, being Government Service or a service referred to in paragraph 11(2)(c), (d), (e) or (f); or
 - (b) a continuous period of employment of a person in a qualifying service has commenced after, but not immediately after, the expiration of a continuous period of previous employment of the person in a service referred to in paragraph 11(2)(a) or (b);
- those periods of employment referred to in paragraph (a) or (b) of this subsection, whichever is applicable, shall, for the purposes of this Act, be deemed to be continuous with one another if the approving authority is satisfied that:
- (c) the termination of his or her employment at the expiration of that period of previous employment was due to ill-health;
 - (d) the person was, due to his or her ill-health, unemployed for a period immediately following the expiration of that period of previous employment; and
 - (e) the commencement of the period of employment first- mentioned in paragraph (a) or (b), whichever is applicable, occurred not more than 12 months after the expiration of the period of unemployment referred to in paragraph (d).
- (9) A person shall not be deemed, for the purposes of this Act, to have been employed in a qualifying service during a period that would, but for subsection (5), (6), (7) or (8), have broken the continuity of his or her service.
- (10) For the purposes of subsection (3), a person shall be taken to have been absent in respect of a period of specified defence service if he or she was, during that period, serving:
- (a) on continuous full-time service in the Reserves (within the meaning of the *Defence Act 1903*); or

- (b) in a part of the Reserves for such a period as was fixed by or in accordance with regulations in force under the *Defence Act 1903* as in force at the relevant time; or
 - (c) on national service.
- (11) For the purposes of subsection (4), an employee shall be taken to occupy an executive office if and only if:
 - (a) the employee is an officer or employee, within the meaning of the *Fair Work (Registered Organisations) Act 2009*, of an organisation within the meaning of that Act; or
 - (b) he or she occupies an office that is a prescribed office for the purposes of this subsection;and he or she is required to devote the whole of his or her time to the duties of the office.

LSL Act 1976 - Section 18:

Section 18

18 Calculation of long service leave credit

- (1) For the purposes of sections 16 and 17:
- (a) the long service leave credit of a category A employee on a day is the period equal to the number of months ascertained in accordance with the formula:

$$\frac{3a}{10} - b$$

where:

a is the number of years comprised in the part of his or her period of service that accrued before the prescribed day; and
b is the number of months comprised in the period or the sum of the periods of long service leave (if any) previously granted to him or her;

- (b) the long service leave credit related to the full-time service of a category B employee on a day is the period equal to the number of months ascertained in accordance with the formula:

$$\frac{3c}{10} - d$$

where:

c is the number of years comprised in a period equal to the period, or the sum of the periods, of his or her employment in a full-time capacity included in the part of his or her period of service that accrued before the prescribed day; and
d is the number of months comprised in the period, or the sum of the periods, of long service leave (if any) previously granted to him or her in relation to his or her full-time service; and

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- (c) the long service leave credit related to the part-time service of a category B employee on a day is the period equal to the number of months ascertained in accordance with the formula:

$$\frac{3e}{10} - f$$

where:

e is the number of years comprised in a period equal to the period, or the sum of the periods, of his or her employment in a part-time capacity included in the part of his or her period of service that accrued before the prescribed day; and
f is the number of months comprised in the period, or the sum of the periods, of long service leave (if any) previously granted to him or her in relation to his or her part-time service.

- (2) In this section, *prescribed day* means:
- (a) in relation to a long service leave credit of an employee on the day on which he or she ceases to be an employee—the day immediately following the last day of the last completed month in the employee's period of service ending on the day on which he or she ceases to be an employee; or
 - (b) in relation to a long service leave credit of an employee on any other day—the day immediately following the last day of the last completed year of service included in the employee's period of service ending on that other day.

19 Application of section 18

- (1) Subject to subsection (2), in the application of section 18 to and in relation to an employee:
- (a) a reference to a period of long service leave granted to him or her is a reference to a period of long service leave granted to him or her, whether before or after the commencement of this Act, under this Act or otherwise in respect of a period of his

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- or her employment that is included in his or her period of service;
- (b) a reference to a period of long service leave granted to him or her in relation to his or her full-time service is a reference to a period of long service leave granted to him or her, whether before or after the commencement of this Act, under this Act or otherwise in respect of a period of employment in a full-time capacity that is included in his or her period of service; and
 - (c) a reference to a period of long service leave granted to him or her in relation to his or her part-time service is a reference to a period of long service leave granted to him or her, whether before or after the commencement of this Act, under this Act or otherwise in respect of a period of employment in a part-time capacity that is included in his or her period of service.
- (2) In the application of section 18, to and in relation to an employee:
- (a) if the employee has been granted long service leave on half salary under this Act or otherwise in respect of a period of his or her employment included in his or her period of service for the purposes of this Act, the period of that leave shall be deemed to have been a period equal to half that period;
 - (b) if the approving authority is satisfied that long service leave that was granted to the employee otherwise than under this Act, under any of the Acts repealed by this Act or under the *Public Service Act 1922* in respect of a period of employment included in his or her period of service for the purposes of this Act was not granted to him or her on full salary or half salary having regard to the terms and conditions of the employment, the period of that long service leave shall be deemed to have been such a period as is determined by the approving authority to be the period of long service leave that the employee would have been granted in respect of that employment if he or she had been granted long service leave on full salary;
 - (c) if the employee has been paid an amount under this Act, under any of the Acts repealed by this Act or under

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section 54C, 73, 74, 75A, 81K or 81V of the *Public Service Act 1922* in respect of a period of employment in a full-time capacity, or in respect of a period of employment in a part-time capacity, that is included in his or her period of service for the purposes of this Act, the employee shall be deemed to have been granted, on the day on which that payment was made to him or her, a period of long service leave in relation to his or her full-time service or to his or her part-time service, as the case may be, equal to the period of long service leave on full salary in relation to which that payment was made to him or her; and

- (d) if the employee has, in circumstances that are similar to the circumstances in which an amount is payable to an employee under section 16 or 17, been paid an amount otherwise than under this Act or a section of the *Public Service Act 1922* referred to in paragraph (c) in respect of a period of employment in a full-time capacity, or in respect of a period of employment in a part-time capacity, that is included in his or her period of service for the purposes of this Act, the employee shall be deemed to have been granted, on the day on which that payment was made to him or her, such a period of long service leave in relation to his or her full-time service or in relation to his or her part-time service, as the case may be, as is determined by the approving authority to be equal to the period of his or her employment in respect of which that payment represented full salary.

Australian Taxation & Payroll Training – Taxation Seminar – Section 3 – National Industrial System – Fair Work

3.14 Long Service Leave

NEW SOUTH WALES	
Service requirement	10 years - 8.6667 wks. Further 5 years - 4.3333 wks.
Pro-rata LSL after :	5 years
Conditions for pro-rata of leave	<p>Pro-rata only applies if employee:</p> <ul style="list-style-type: none"> terminates due to illness, incapacity or domestic or other pressing necessity. is dismissed for any reason except serious and wilful misconduct. termination results from death of employee. <p>Pro-rata calculation is based on total service (Years, Months and Days)</p>
Can it be cashed out	No
Calculating amount to be paid	<p>Ordinary pay is calculated as the higher of:</p> <ul style="list-style-type: none"> Ordinary pay for the last pay period prior to leave being taken, and Average weekly ordinary rate of pay earned during the previous 5 years. <p>Additional Notes:</p> <ul style="list-style-type: none"> Ordinary pay does not include payments made in respect of shift work, overtime or other penalty rates. Work-related allowances which are skill related, (e.g. leading hand allowance, site allowance, first aid allowance) are included in the ordinary pay. Expense allowances, (e.g. car allowance, meal allowance, living away from home allowance) are not included in the calculation of ordinary pay. Bonuses and commissions received by the employee are averaged over the previous 12 months (or averaged over the previous five years if the five year average pay rate is used) and added to the weekly rate used to calculate the leave payment. However, bonuses paid to workers who are otherwise paid in excess of \$162,000 annually are not included. Ordinary pay for employees who are paid other than in relation to a fixed pay rate, will be the higher of their average weekly wage earned during the prior 12 months or 5 years prior to the leave being taken. Calculation is based on total service (Years, Months and Days) up to 15 years, and on completed years of service thereafter. For employee who does not have fixed weekly hours, the calculation is : $\text{Day of LSL} = \frac{A}{B}$ where— A is the higher of— <ul style="list-style-type: none"> the average weekly number of hours worked by the worker during the period of 12 months ending on the date immediately preceding the date on which the worker enters long service leave, or the average weekly number of hours worked by the worker during the period of 5 years ending on the date immediately preceding the date on which the worker enters long service leave, and B is the average number of days worked weekly by the worker during the period used for calculating A.
When to pay on termination	The amount is to be paid immediately on termination of employment.
Calculating amounts for casual employees	<p>Where weekly hours are not fixed.</p> <p>Where there are no fixed normal number of weekly hours under the employment contract, the normal weekly number of hours is the higher of the average weekly number of hours worked by the employee during the period of 12 months or 5 years. https://www.industrialrelations.nsw.gov.au/employers/nsw-employer-essentials/long-service-leave-faq/</p>
When and how should long service leave be taken	Employer must allow an employee to take LSL as soon as practicable after it has become due, taking into account the needs of the business. The taking of LSL can be postponed to a later date if both the employee and employer agree. It can be taken in one continuous period of leave or, if the employee and employer agree, the worker taking long service leave, either in advance or accrued, in periods of not less than 1 day. Where the worker agrees, the employer can give the employee less than 1 months' notice to take their long service leave.
LSL extended by a public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer.
Continuity of service for long service leave remains if absence or disruption is due to:	<p>Leave continues to accrue during:</p> <ul style="list-style-type: none"> the absence of a worker under the terms of their employment the absence of a worker due to illness or injury. <p>Service is unbroken but is not counted as qualifying service during:</p> <ul style="list-style-type: none"> industrial disputes slackness of trade agreed unpaid leave of absence if an employee is terminated and is re-employed within two months where an employer dismisses an employee to avoid long service leave entitlements parental leave.

NEW SOUTH WALES	
Website and legislation	https://www.industrialrelations.nsw.gov.au/employers/nsw-employer-essentials/long-service-leave-entitlement-nsw/ https://www.legislation.nsw.gov.au/#/view/act/1955/38/whole/#sec4
VICTORIA	
Service requirement	7 years – 1/60 th of employee's period of continuous service.
Pro-rata LSL after :	7 years
Conditions for pro-rata of leave	N/A
Can it be cashed out	No
Can it be taken in advance	Yes
Calculating amount to be paid	Total number of weeks' employment divided by 60 and multiplied by the ordinary weekly rate of pay at the time the leave is taken or employment ceases. Ordinary pay includes: <ul style="list-style-type: none"> • cash value of any board or lodging that the employee receives from his or her employer and casual loadings. • Non-discretionary commissions and regular bonuses (for example, those based on sales targets) may be counted as part of ordinary pay if they are included in the employee's oral or written contract of employment. Both will be averaged over the preceding 12 months, five years, or over their entire period of employment, whichever is greater. • It does not include expendable allowances e.g. tool allowance, car allowance (car used for work purposes). • It generally does not include overtime and penalty rates (such as shift allowance or weekend penalties). Periods of employment will include but are not limited to: <ul style="list-style-type: none"> • Paid leave (excluding paid sick leave in excess of 48 weeks per year taken prior to 1/11/2018). • Unpaid leave taken prior to 1/11/2018 (excluding all unpaid parental leave and unpaid sick leave in excess of 48 weeks per year). • All paid and unpaid sick leave taken after 1/11/2018. • All other unpaid leave taken after 1/11/2018 up to a maximum of 52 weeks, including unpaid parental leave. Note: Unpaid leave in excess of 52 weeks taken in accordance with a relevant employment agreement will be included. • Transfer/sale of business • Any period of apprenticeship where the employee enters into an employment contract with the same employer within 52 weeks of completion of the apprenticeship. Note – Unpaid parental leave will not be included where the applicable period occurred before 1 November 2018.
When to pay on termination	The amount is to be paid in full on the final day of employment.
Calculating amounts for casuals or employee with no fixed hours or hours which have changed.	Where no weekly number of hours are fixed or the weekly hours are fixed but have changed in the prior 104 weeks then an employee's normal weekly hours will be the greater of: <ul style="list-style-type: none"> • Number of hours of work (incl paid leave) in prior 52 weeks divided by the 52 weeks less any unpaid leave taken, or • Number of hours of work (incl paid leave) in prior 260 weeks divided by the 260 weeks less any unpaid leave taken, or • Number of hours of work over the employment (incl paid leave) divided by total number of weeks of employment less any unpaid leave. Where the 'ordinary time rate of pay' is <u>not</u> fixed, it will be determined by calculating the greatest of: <ul style="list-style-type: none"> • the average weekly rate earned by the employee in the 52 weeks immediately before the employee starts long service leave • the average weekly rate earned by the employee in the 260 weeks (5 years) immediately before the employee starts long service leave • the average weekly rate earned by the employee during the employee's entire period of continuous employment with the employer immediately before the employee starts long service leave.
When and how should long service leave be taken	An employee may make a request to the employer to take long service leave for a period of not less than 1 day. The employee also has the right to request to take the leave at half pay. An employer may only reject these requests if there are reasonable business grounds to do so. An employer may direct an employee to take leave by giving at least 12 weeks' written notice. If the employee does not want to take their leave at the time nominated by the employer, they can apply to the Industrial Division of the Magistrates' Court.
LSL extended by public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer.

VICTORIA	
Continuity of service for long service leave remains if absence or disruption is due to:	<ul style="list-style-type: none"> • Paid or unpaid parental leave (other than a casual or seasonal employee). Paid or unpaid leave for a casual or seasonal employee that is not longer than 104 weeks (2 years), • Leave on account of injury or illness • Any leave that is provided for in the employment contract, • A casual or seasonal employee being absent for more than 12 weeks and: <ul style="list-style-type: none"> - Agreement is made between employee and employer, or - Absence is due to terms of engagement, or - Absence due to seasonal factors, or - Employee has been employed on a regular and systematic basis and the employee has a reasonable expectation of being re-engaged by the employer • Employer attempting to avoid LSL obligations. • Employer terminates or resigns employment for any other reason and employee is rehired within 12 weeks. • The transfer of business/assets. • Employee is stood down due to breakdown of machinery or equipment or stoppage of work. • Apprentice - Where an employee has entered into a contract of employment within 52 weeks of the employee completing their apprenticeship with that employer, the period of the employee's apprenticeship shall be taken into account in ascertaining the period of service.
Website	https://www.legislation.vic.gov.au/in-force/acts/long-service-leave-act-2018/004

AUST CAPITAL TERRITORY	
Service requirement	7yrs – 1/5 month for each year of service
Pro-rata LSL after:	5 years
Conditions for pro-rata of leave	<p>Pro-rata only applies if employee:</p> <ul style="list-style-type: none"> • terminates due to illness, incapacity or domestic or other pressing necessity. • has reached retirement age, • is dismissed for any reason except serious and wilful misconduct or death. <p>Pro-rata calculation is based on years and months of service.</p>
Can it be cashed out	Legislation is silent on the matter
Calculating amount to be paid	<p>Amount equivalent to the ordinary remuneration the employee would have received in respect of the period of leave if he or she had not taken the leave including:</p> <ul style="list-style-type: none"> • salary or wages payable to the employee; and • allowances in respect of skill, qualifications, board and lodging; and • a bonus, performance pay or incentive scheme and commissions. <p>When paying out the calculation is based on years of service only.</p>
When to pay on termination	The amount is to be paid as soon as possible after termination.
Calculating amounts for casual part time employees	<p>Multiply the average number of hours worked each week by the employee during the period of 12 months immediately preceding the day on which the employee became entitled to the leave by the ordinary remuneration of the employee on that day.</p> <p>Special conditions apply to an employee who ceases to be full-time and becomes part-time or casual within a period of two years immediately before the date on which he/she becomes entitled to long service leave. In these circumstances adding the previous five years' salary and dividing the total by five shall attain the employee's ordinary remuneration.</p>
When and how should long service leave be taken	The employer shall grant long service leave to the employee as soon as practicable after the leave has accrued at a time agreed between the parties. If an agreement cannot be reached the employer shall give the employee notice in writing that leave must be taken after 60 days from the date of the notice. The time and manner of taking long service leave should be agreed between the employer and employee. Where agreement can't be reached, the employer can - with at least three months written notice - require an employee to take at least four weeks long service leave.
LSL extended by a public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer.
Continuity of service for long service leave remains if:	<ul style="list-style-type: none"> • Employer terminates employment for slackness of trade and employee is rehired within 6 months. • Employer terminates employment for any other reason and employee is rehired within 2 months.
Website	http://www.legislation.act.gov.au/a/1976-27/current/pdf/1976-27.pdf

WESTERN AUSTRALIA	
Service requirement	10 years – 8 2/3 wks. Further 5 years = 4 1/3wks. Note: transitional rules apply if employee commenced prior to 4 July 2006.
Pro-rata LSL after	7 years

WESTERN AUSTRALIA	
Conditions for pro-rata of leave	Pro-rata payable on termination unless employment is terminated for serious misconduct. The pro-rata LSL payment must be paid for all qualifying service, not just completed years. Pro-rata calculation is based on total service (Years, Months and Days)
Can it be cashed out	Yes – if the employer and employee agree for the employee to receive adequate benefit in lieu of the LSL entitlement and the agreement is in writing.
Calculating amount to be paid	The ordinary rate of pay does not include shift premiums, overtime, penalty rates, allowances, or the like, but does include bonuses and commissions Ordinary pay for an employee who is employed on pieces rates, commission or any system of payment by results is the average rate earned by the employee during the previous 12 months. When paying out LSL after 10 years of service the calculation is based on whole years of service only.
When to pay on termination	Time of payment is in line with award or industrial instrument.
Calculating amounts for casual/ part time employees	The ordinary rate of pay for the average number of hours worked over the qualifying period. Periods where no hours were worked will therefore be taken into account when calculating the ordinary pay.
When and how should long service leave be taken	Employers and employees will be able to agree on leave being taken for any period – i.e., in single days. An employee will also be able to request that an employer grant them: <ul style="list-style-type: none"> • a period of long service leave on half pay; or • a period of long service leave on double pay. An employer will not be obligated to agree to a request to take long service leave in a flexible manner.
LSL extended by a public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer.
Continuity of service for long service leave remains if:	Employer terminates for any reason and employee is rehired within 2 months. If the employee enters into a contract of employment within 52 weeks of completing an apprenticeship, the period of the apprenticeship is counted as continuous service.
Website	https://www.commerce.wa.gov.au/labour-relations/long-service-leave-0

TASMANIA	
Service requirement	10 years = 8.66 weeks further 5yrs = 4.33 weeks Casuals are only entitled if they have worked consistently at least 32 hours in each 4 week cycle across their period of service
Pro-rata LSL after :	7 years
Conditions for pro-rata of leave	Pro-rata only applies where: <ul style="list-style-type: none"> • Employer terminates employee (unless due to serious and wilful misconduct). • Employee attains retirement age (Males 65, females 60). • Due to employee illness. • Employee resigns due to incapacity or 'domestic or other pressing necessity' Pro-rata calculation is based on total service (Years, Months and Days)
Can it be cashed out	Yes – by agreement between employee and employer.
Calculating amount to be paid	It's based on current ordinary weekly rate of pay. If commission is paid it is based on the average weekly remuneration received (including commission) over the three months immediately prior to the commencement of leave. Does not include overtime, bonus payments, and certain allowances. When paying out the calculation is based on total service (Years, Months and Days)
When to pay on termination	Must be paid as soon as practically possible.
Calculating amounts for casual/ part time employees	Ordinary pay is calculated using the average number of hours worked over the 12 months immediately prior to the commencement of leave.
When should long service leave be taken	Long service leave may be taken after an employee has established an entitlement to leave. It cannot be taken in advance. An employer may grant the leave on application. An application may be either a verbal or written request. In considering the request, the employer is entitled to have regard to the needs of the business. Long service leave must be taken in one period unless the employer and employee have agreed that it will be taken in two periods.
LSL extended by a public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer as to whether the employee may 'extend' the granted period of LSL by a period equivalent to the personal leave.
Continuity of service for long service leave remains if:	<ul style="list-style-type: none"> • Employer terminates employment for slackness of trade and employee is rehired within 6 months. • Employer terminates employment for any other reason and employee is rehired within 3 months.
Website	http://worksafe.tas.gov.au/data/assets/pdf_file/0008/286775/Guide_to_long_service_leave.pdf

SOUTH AUSTRALIA	
Service requirement	10 years = 13 weeks each additional year = 1.3 weeks
Pro-rata LSL after :	7 years
Conditions for pro-rata of leave	Pro-rata applies on termination of employment by either the employer or employee or the employee has passed away. It is not payable on termination if dismissal is due to serious and wilful misconduct or if employee terminates unlawfully. The pro-rata LSL payment is only paid for completed years of service.
Can it be cashed out	Yes – if written agreement between employee and employer is entered into after 10 years of service.
Calculating amount to be paid	Generally, long service leave is paid at the ordinary weekly wage a worker is entitled to immediately before going on leave, or at the time of employment termination. It will include above-award payments for work in ordinary time, but not overtime, shift premiums or penalty rates. If it's a payment in lieu at the time of employment termination it must be paid immediately. If a worker is paid by commission/bonus, piece rates or another system of payment-by-result, then their ordinary weekly wage is calculated by averaging their weekly earnings over the 12 months immediately before taking leave or the time of employment termination. Periods of unpaid leave are not included as service <u>except</u> where the unpaid leave derives from an absence of the worker from work on account of illness or injury. When paying out the calculation is based on completed years of service.
Calculating amounts for casual/ part time employees	If a worker's weekly hours changed during all or some of the three years immediately preceding a payment for long service leave, then their ordinary weekly wage is calculated by averaging the number of hours worked per week in that period of three years, and multiplying that result by the worker's hourly rate at the time of taking leave or employment termination. Treatment of unpaid leave for casual workers Unpaid leave that counts towards service Any unpaid sick leave counts towards service. If a worker is granted leave in accordance with their employment contract (e.g. Christmas shutdown or holiday periods), the weeks of absence count towards service and are included in the 3 year averaging period. These weeks are recorded with zero hours if they were unpaid weeks. Unpaid leave that does not count towards service Excluding the above mentioned unpaid leave, any full week where a worker has taken unpaid leave (therefore zero hours worked during that week) or was receiving workers compensation, these weeks do not count as service. These week of unpaid leave will need to be made up in order to reach the required 10 years of continuous service (7 years pro-rata). The weeks of unpaid leave are removed from the calculation and replaced by a working week.
When to pay on termination	If it's a payment in lieu at the time of employment termination it must be paid immediately.
When and how should long service leave be taken	The employer should give a worker at least 60 days of notice of the date from which leave is to be taken. The Long Service Leave should be taken in one continuous period, but if an employer and their worker agree, separate periods can be taken.
LSL extended by a public holiday or personal leave	Public Holiday – No Personal Leave – The discretion rests with the employer as to whether the employee may 'extend' the granted period of LSL by a period equivalent to the personal leave.
Continuity of service for long service leave remains if:	<ul style="list-style-type: none"> • Employer terminates employment for slackness of trade and employee is rehired at any time in the future. • Employer terminates employment for any other reason and employee is rehired within 2 months.
Website	https://www.safework.sa.gov.au/workers/wages-and-conditions/long-service-leave

QUEENSLAND	
Service requirement	10 years - 8.6667 wks. Further 5 years = 4.3333 wks. At 15 years – access as accrued Note: transitional rules apply if employee commenced prior to 3 June 2001
Pro-rata LSL after	7 years
Conditions for pro-rata of leave	Pro-rata only applies if: <ul style="list-style-type: none"> • Employee terminates due to illness, incapacity or domestic or other pressing necessity • Employer terminates employee (unless due to employees conduct, capacity or performance). • Employee is unfairly dismissed. • Death of the employee Pro-rata calculation is based on total service (Years, Months and Days)
Can it be cashed out	Yes – if permitted under an award/agreement or by application to the commission.

QUEENSLAND	
Calculating amount to be paid	Current ordinary weekly rate. Does not include overtime or penalty rates. Also includes the total commission payable to the employee in the 1 year before the leave is taken divided by 52.179 and multiplied by the number of weeks leave for which payment is being made. When paying out the calculation is based on total service (Years, Months and Days)
When to pay on termination	It must be paid within 3 days of termination.
Calculating amounts for casual/ part time employees	Divide the total ordinary hours worked during the period of service by 52 and multiplying this amount by 8.6867/10 (8.6867 weeks LSL is due after 10 years' service).
When and how should long service leave be taken	The time and manner of taking long service leave should be agreed between the employer and employee. Where agreement can't be reached, the employer can - with at least three months written notice - require an employee to take at least four weeks long service leave.
LSL extended by a public holiday or personal leave	Public Holiday – Yes Personal Leave – The discretion rests with the employer.
Continuity of service for long service leave remains if:	<ul style="list-style-type: none"> • Employer terminates employment for slackness of trade and employee is rehired at any time in the future. • Employer or employee terminates employment for any other reason and employee is rehired within 3 months.
Website	https://www.business.qld.gov.au/running-business/employing/employee-rights/long-service-leave

NORTHERN TERRITORY	
Service requirement	10 years = 13 weeks further 5 years = 6.5wks
Pro-rata LSL after:	7 years
Conditions for pro-rata of leave	Pro-rata only applies if <ul style="list-style-type: none"> • Employee has reached retirement age. • Employer terminates employee (unless due to serious misconduct). • Employee terminates due to illness, incapacity or domestic or other pressing necessity of such a nature as to justify so ceasing to be an employee. <p>The pro-rata LSL payment is only paid for completed years of service. For over ten years of service, LSL paid out on termination is based on every additional five years of completed service.</p>
Can it be cashed out	No
Calculating amount to be paid	Generally, calculated using the current rate of pay and the average number of hours per week worked. Where an employee is remunerated partly by pay and partly by commission, the total ordinary pay and the commission payable to the employee during the year shall be added together. Ordinary remuneration includes the following types of payments: <ul style="list-style-type: none"> • an over-award payment, industry allowance, leading hand allowance, skill or qualification allowance or service grant; • any amounts payable to the employee under a bonus or incentive scheme, being amounts usually paid to the employee; • any amounts for board and lodgings <p>Does not include overtime, penalty rates, district allowance, site allowance etc.</p> <p>When paying out the calculation is based on completed years of service. For over ten years of service, LSL paid out on termination is based on every additional five years of completed service</p>
When to pay on termination	Where an employee ceases for any reason, except death, the employer is to pay the amount as soon as practicable after termination. In the case of death must be paid to the personal representative as soon as practicable and no later than 12 months after death.
Calculating amounts for casual/ part time employees	Divide total amount of paid to the employee (excluding overtime worked, district allowance, site allowance, climatic allowance or penalty rates), by the total number of hours, other than hours of overtime, worked by the employee during the year of continuous service.
When and how should long service leave be taken	Usually the time for using leave is by mutual agreement between employee and employer, however the employer can require the employee to take their long service leave entitlement, but they must give the employee 2 months' notice. Leave should normally be taken in one continuous period unless agreed by the employee and employer, in which case it cannot be taken in more than 3 separate periods of not less than 4 weeks each.
LSL extended by a public holiday or personal leave	Public Holiday – No Personal Leave – The discretion rests with the employer
Continuity of service for long service leave remains if:	<ul style="list-style-type: none"> • Employer terminates employment for slackness of trade and employee is rehired at anytime in the future. • Employer or employee terminates employment for any other reason and employee is rehired within 2 months.
Website	https://nt.gov.au/employ/for-employees-in-nt/holidays-and-leave/long-service-leave

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Payroll Services

Standard Operating Procedure and Supporting Information

File Audit

Document Number: FSS-SOP-PAY-028

Difficulty: 4

Interdependencies: Long Service Leave, Prior Service, Final Monies, Generic Leave

Document version control

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1 Background

An employee's service history, previously known as period of service, refers to an employee's continuous service in the APS, state or local government service or any other recognised Commonwealth entity. Accuracy is key for service history, as this impacts calculations for:

- Long Service Leave (LSL) entitlements
- Final entitlements on termination
- Leave Liability for transfers

2 Purpose

A File Audit is a manual rebuild of an employee's service history, which is then compared to Aurion. This aims to verify that Aurion Service History is accurate. The following are the key requirements that may impact service history:

- Prior service
- Breaks in service
- Long Service Leave taken or paid out
- Changes in employment status i.e. between full time and part time or changes in part time hours
- Any leave Not To Count As Services (NTCAS), both paid or unpaid.

File audits are mandatory in the following scenarios:

- When an employee transfers in from another Department
- When an employee has more than 9 years of service
- Where an employee has had any of the following during their service
 - Leave Without Pay (LWOP)
 - Leave Not To Count As Service (NTCAS)
 - Maternity Leave
 - Changed Hours i.e. part-time
- When an employee applies for Long Service Leave
- When an employee receives a Voluntary Redundancy or other ETP payment type
- On return from LWOP including Maternity leave

File audits conducted by the Department are stored on Content Manager and should be the start point for a further File audit, post any of the scenarios above.

3 Procedure steps

3.1 Obtain Employee Records

1. **Open Content Manager**
2. **Locate Employee File**
3. **Obtain all employee records** before continuing, missing records will result in erroneous results
 - a. The file details will indicate if there are multiple records. This does not apply to CDPP.
 - b. **Contact Information Management** for paper files, see Process Guide – Information Management.
4. Key employee records required:
 - a. Letter of Offer (commencement paperwork)
 - b. External Prior Service Recognition

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- c. Profile Report / Uptake Report
- d. Emails
- e. Previous file audit conducted by The Department
- f. Documentation supporting (emails, PDFs)
 - i. Change in employment status
 - ii. Breaks in Service
 - iii. Leave deemed NTCAS
 - iv. LSL taken
 - v. LSL paid in lieu

3.2 Build Employee Service History

There are four key steps when building the service history, that determine when the LSL entitlement:

- Build Service History including breaks in service
 - Input any leave takings Not To Count As Service (NTCAS)
 - Input the LSL accrual information
 - Input any LSL takings or payments in lieu
1. **Open File Audit Record and Quick Guide**, located on doHub
 2. **Save to:** *J > Corporate > Business Functions > Human Resources > Pay & Conditions > Checklist YY-YY > File Audits*
 3. **Name:** SURNAME, First name – AGENCY – File Audit dd.mm.yy
 4. If applicable, **update** with previous **File Audit** data. This is for employees who have had a previous file audit conducted by The Department.
 5. **Update Employee Details** generally from commencement paperwork
 - a. Employee Name
 - b. AGS
 - c. Department
 - d. Commence Dept
 - e. Commence LSL – this is the first day to start accruing LSL



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File Audit Record and Quick Guide

Name		AGS	
Department	DISER	Commence Dept	12-Jul-2022
		Commence LSL	16-Feb-2015

6. **Update Service History** generally from commencement paperwork and cessation paperwork, across all recognised commonwealth Entities.
 - a. **Input oldest** recognised service at the top. Data required:
 - i. Record Type – each employment type requires a new row i.e. full time, part time or break in service
 - ii. Agency / Details – input relevant agency or *break in service*
 - iii. Period From
 - iv. Period To

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- v. HPW/Days – each change of hours will require a new row. Input days if break in service
- b. **Input in chronological** order, until the most recent recognised service at the bottom

Service History Details

Record Type	Agency / Details	Period	HPW / Days
Full Time	ARMY	16-Feb-2015 to 02-Feb-2021	37:30
Full Time	Attorney-General's Dept	03-Feb-2021 to 11-Nov-2021	37:30
Full Time	Defence	12-Nov-2021 to 11-Jul-2022	37:30
Full Time	DISER	12-Jul-2022 to	37:30
		01-Jan-1900 to	

- 7. **Investigate** all gaps in dates
 - a. Date from, is expected to be the day after the previous row
 - b. Input any breaks in service
 - c. Ensure no gaps before continuing
 - d. Long Service Leave Details auto populate based on this information. Notional LSL Accrual is when the employee is entitled to their LSL i.e. 10 years after commencing in the APS, assuming no breaks in service.

Long Service Leave Details

Long Service Leave Commencement Notional Long Service Leave Accrual

- 8. **Update Long Service Leave Deferral Details** across all recognised commonwealth Entities.
 - a. **Input oldest** LSL deferral at the top. Do not input leave to count as service. Data required:
 - i. Deferral Type – each deferral type requires a new row i.e. Break in Service, LWOP (NTCAS), Maternity Leave (NTCAS)
 - ii. Period From
 - iii. Period To
 - iv. Comments

Long Service Leave Deferral Details

Deferral Type	Period	Calendar Days	Comments
Maternity/Parental Leave NTCAS	26-Jun-2006 to 01-Oct-2006	98	Maternity Lve (paid) NTCAS
Maternity/Parental Leave NTCAS	02-Oct-2006 to 30-Sep-2007	364	Maternity LWOP NTCAS
	to	0	

- b. **Input in chronological** order, until the most recent LSL deferral at the bottom
- c. Long Service Leave Entitlement will auto populate
 - i. **Input As At Last Yearly Accrual Date** when the most recent accrual occurred. i.e. this will be the last completed full year of service. This may fall on a weekend.
- d. Notional LSL Accrual will be impacted by any LSL deferral

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	TOTAL Deferral	462	
Deferred LSL Commencement	12-May-2003	Deferred Long Service Leave Accrual	11-May-2013
		Long Service Leave Accrual Date	11 May
		As At Last Yearly Accrual Date	11-May-2020
		Completed Years of Service	17
Long Service Leave Entitlement		5.1000 months /	153.00 days

3.2.1 Long Service Leave – Entitlements Payable

Payment of LSL is likely when an employee is approaching 10 years of service. To determine the current LSL entitlement, additional details are required including LSL accruals and LSL leave takings.

1. **Calculate Long Service Leave Accruals** based on the employees service history and any deferrals. 10 years or less will have Accrual #1 only. Each year over 10 years will require a new accrual row.
 - a. **Input accrual information**, up to 10 years. Data required:
 - i. Accrual # - starting at 1, input sequentially
 - ii. Year/s – of recognised service, up to 10
 - iii. + Days – input LSL deferred days during the relevant period
 - iv. Deferral Comments – input comment aligning with details listed above
 - v. FULL Time Long Service Leave Split – input full time service in years and whole months for LSL purposes
 - vi. PART Time Long Service Leave Split – input part time service in years and whole months for LSL purposes

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b. If applicable, **repeat** for employee entire **service history**.

Long Service Leave Accrual/s

Accrual #	Period	Year/s	+ Days	Defferal Comments
<u>1</u>	<u>04-Feb-2002</u> to <u>10-May-2013</u>	<u>10</u>	<u>462</u>	<u>Mat Leave NTCAS</u>
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>2.7000</u> m/ <u>81.00</u> d	Accrual:	<u>0.3000</u> m/ <u>9.00</u> d	
Service:	<u>9</u> y & <u>0</u> m	Service:	<u>1</u> y & <u>0</u> m	

Accrual #	Period	Year/s	+ Days	Defferal Comments
<u>2</u>	<u>11-May-2013</u> to <u>10-May-2014</u>	<u>1</u>	<u>0</u>	<u>Nil</u>
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.3000</u> m/ <u>9.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	<u>1</u> y & <u>0</u> m	Service:	<u>0</u> y & <u>0</u> m	

Accrual #	Period	Year/s	+ Days	Defferal Comments
<u>3</u>	<u>11-May-2014</u> to <u>10-May-2015</u>	<u>1</u>	<u>0</u>	<u>Nil</u>
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.3000</u> m/ <u>9.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	<u>1</u> y & <u>0</u> m	Service:	<u>0</u> y & <u>0</u> m	

2. Long Service Leave Accrual Total for All Service will auto populate

Long Service Leave Accrual Total for All Service:	<u>5.1000</u> m/ <u>153.00</u> d
Full Time Split:	<u>4.8000</u> m/ <u>144.00</u> d
Part Time Split:	<u>0.3000</u> m/ <u>9.00</u> d

3. Is applicable, terminating employees who have recognised service of over 10 years, are required to have their final LSL accrual prorated, as they will not receive the accrual for the full year.

- a. **Input months** for the final LSL accrual, otherwise follow above guidance
- b. Pro Rata Long Service Leave Accrual Total for All Service will auto populate

Final Pro Rata (If Applicable)

Pro Rata	Period	Months	+ Days	Defferal Comments
	<u>11-May-2020</u> to <u>10-May-2020</u>	<input type="text" value=""/>		
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

Rata Long Service Leave Accrual Total for All Service:	<u>5.1000</u> m/ <u>153.00</u> d
Full Time Split:	<u>4.8000</u> m/ <u>144.00</u> d
Part Time Split:	<u>0.3000</u> m/ <u>9.00</u> d

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4. **Update Full Time Long Service Leave Takings** and **Part Time Long Service Leave Takings**. Ensure to include Payment in Lieu of LSL.
- a. **Input oldest** LSL taking at the top. Ensure full time or part time recorded as applicable. Data required:
 - i. Date From
 - ii. Date To
 - iii. Payment Rate
 - iv. Comments
 - b. **Repeat** for all **LSL leave takings**

Full Time Long Service Leave

Full Time Long Service Leave Takings

Period	Cal. Days	Payment Rate	LSL Days	Comments
22-May-2013 to 28-Jun-2013	38	Half Pay	19	N/A
02-Jan-2019 to 01-May-2019	120	Full Pay	120	N/A
_____ to _____	0	_____	0	_____
_____ to _____	0	_____	0	_____

Full Time Long Service Leave Balance

	In Months	In Days
Credit	4.8000	144.00
Takings	4.6333	139.00
Balance	0.1667	5.00

Part Time Long Service Leave

Part Time Long Service Leave Takings

Period	Cal. Days	Payment Rate	LSL Days	Comments
13-May-2013 to 21-May-2013	9	Full Pay	9	N/A
_____ to _____	0	_____	0	_____
_____ to _____	0	_____	0	_____

Part Time Long Service Leave Balance

	In Months	In Days
Credit	0.3000	9.00
Takings	0.3000	9.00
Balance	0.0000	0.00

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- c. File Audit Summary will now auto populate

File Audit Summary			
Name	PRINCE, Diana		AGS 234-56789
Department	DC	Commence Dept	16-Jun-2014 Commence LSI 04-Feb-2002
Deferred LSL Commencem	12-May-2003	Deferred Long Service Leave Accrual	11-May-2013
Completed Years of Service	17	As At Last Yearly Accrual Date	11-May-2020
Long Service Leave Entitlement (Based on Service History)			
5.1000	months /	153.00	days
Long Service Leave Accrual Total			
5.1000	months /	153.00	days
Full Time Split:	4.8000 m/	144.00 d	Part Time Split: 0.3000 m/ 9.00 d
Long Service Leave Accrual Total with Pro Rata (If Applicable)			
5.1000	months /	153.00	days
Full Time Split:	0.0000 m/	0.00 d	Part Time Split: 0.0000 m/ 0.00 d
Long Service Leave Balances			
Full Time Balance:	0.1667 m/	5.00 d	Part Time Balance: 0.0000 m/ 0.00 d

5. **Save** the completed **File Audit** to: *J > Corporate > Business Functions > Human Resources > Pay & Conditions > Checklist YY-YY > File Audits*

3.3 Aurion Check and Update Where Required

Once the Employee Service History has been built, and Long Service Leave entitlements calculated, this is checked to Aurion to ensure accuracy. The following Aurion components impact LSL entitlements:

- Service History including all Breaks in Service
- Leave Without Pay including at prior employment
- Original Date Commenced, this must match LSL Commencement Date
- Long Service Leave accruals
- Full Time and Part Time split, including any adjustments if required
- Leave Takings

1. **Logon** to **Aurion**
2. **Search** for the **Employee**
3. **Navigate** to *Payroll > Service History*
4. **Check Service History** including **Break in Service** to **File Audit**, check:
 - a. Agency
 - b. Date From
 - c. Date To
 - d. Hours per Week
5. **Check Service History** does not include any Leave Without Pay
 - a. If so, **delete Leave Without Pay** from **Service History**
 - b. **Navigate** to *Payroll > Employee Leave > Leave > Leave Occurrences*
 - c. **Select Add**
 - d. **Input relevant information**
 - i. **Select Leave Time Code** as relevant NTCAS code
 - ii. Full/Part Days
 - iii. Date From

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- iv. Date To
- v. Payment (number of calendar days taken)
- e. **Select Save**
- f. **Repeat** for all **Leave without Pay** erroneously captured as service history.

- 6. If applicable, **update Service History** or **Break in Service**. **Note** the current service history line must match the current work pattern.
 - a. **Select Delete** on the erroneous service history or break in service

Date From	Date To	Org Code	Description	Years/Days	Hours/Weeks	FTE	Employment Type
15-OCT-2012	11-MAR-2016			03 148	37:30	1.00	PERM
12-MAR-2016				04 140	37:30	1.00	PERM

- b. **Select Add** and **input**
 - i. Date From
 - ii. Date To
 - iii. Org Code
 - iv. Organisation
 - v. Attendance Type
 - vi. Hours/Week
 - vii. Days/Week
 - viii. Full Time Hours/ Week
 - ix. Work Pattern
- c. **Select Save**

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d. If applicable, **repeat**

7. If break in service updated, **check leave** to ensure break in service has not been erroneously processed as leave.
 - a. **Navigate** to *Payroll > Employee Leave > Leave*
 - b. **Select** first NTCAS **Leave Type**, multiple leave types may require checking
 - c. **Select Leave Occurrence**
 - d. **Check leave** to ensure break in service not erroneously recorded as leave
 - e. If erroneous
 - i. **Select Delete**
 - ii. **Check in Service History** as per above
 - iii. If applicable - **Add to Service History** as per above

Leave Type	Takings	Credits	Debits	Balance Hours	Balance Days	Status
Recreation Leave	0.00	0.00	0.00	0.00	0.00	
Purchased Leave	0.00	0.00	0.00	0.00	0.00	
Personal Leave	0.00	0.00	0.00	0.00	0.00	
Compassionate Leave	0.00	n/a	n/a	n/a	n/a	
Flex Balance	0.00	0.00	0.00	0.00	0.00	
Long Service Leave	0.00	0.00	0.00	0.00	0.00	
Long Service Leave Paid Time	0.00	0.00	0.00	0.00	0.00	
Unpaid Leave	0.00	n/a	n/a	n/a	n/a	
Other Paid Leave	0.00	n/a	n/a	n/a	n/a	
Family/Parental Leave	0.00	n/a	n/a	n/a	n/a	
Study Leave	0.00	0.00	0.00	0.00	0.00	
TOL Balance	0.00	0.00	0.00	0.00	0.00	

Occurrence / Usage Details	Date From	Date To	Hours	Days	Comments	Status

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8. Check **Leave** to ensure all leave without pay captured, including from previous employment.
 - a. **Navigate** to *Payroll > Employee Leave > Leave*
 - b. **Select** first NTCAS **Leave Type**, multiple leave types may require checking
 - c. **Select Leave Occurrence**
 - d. **Check leave** to ensure all Leave Without Pay captured, including from previous employment.
 - e. If applicable – **Add Leave Without Pay** as per *Processing Guide – Generic Leave*
9. Check **LSL Commencement Date** to **File Audit**
 - a. **Navigate** to *Payroll > Manage Employee status > Key Dates & Payroll*
 - b. **Check Original Date Commenced** matches **LSL Commencement Date**.

Manage Employee Status (WAYML - Branch 1 A (124-22460))

Key Dates & Payroll | Work Pattern History | Holiday Group History | Work Pattern & Award | Pay Cycle | Renumber | Terminate

Question ONLY
 Employment Type: PERM (Ongoing Employee)
 Attendance Type: FULL (Full Time)
 Operative Status: OP (Operative)

Date Commenced: 12-MAR-2016 | Original Date Commenced: 15-OCT-2012
 Date Approved: 12-MAR-2016 | Contract Expiry Date: 12-MAR-2016
 Date Terminated: | Status Effective: 12-MAR-2016
 Employee Status: Active

Hours per Week: 37.30.00 | Full Time Hours per Week: 37.30.00
 Standard hrs Mon-Fri: [checked] | Full Time Equivalent: 1.00
 Days per Week: 5.00 | Avg Hours per Day: 07.30.00
 Has Work Pattern: [checked] Since 12-MAR-2016

Work Pattern: Current WP From 12-MAR-2016
 Work Pattern: Mon Tue Wed Thu Fri Sat Sun Start Week
 Week 1 of 1 | 07.30 | 07.30 | 07.30 | 07.30 | 07.30 | 07.30 | [checked]

- c. If not, update **Original Date Commenced**
 - i. **Select Key Dates & Payroll**
 - ii. **Input correct date**
 - iii. **Select Accept**

Manage Key Dates & Payroll Settings

Question ONLY
 Employment Type: PERM (Ongoing Employee)
 Attendance Type: FULL (Full Time)
 Operative Status: OP (Operative)

Date Commenced: 12-MAR-2016 | Original Date Commenced: 28-FEB-2008
 Date Approved: 12-MAR-2016 | Contract Expiry Date: 12-MAR-2016
 Date Terminated: | Status Effective: 12-MAR-2016
 Employee Status: Active

Hours per Week: 37.30.00 | Full Time Hours per Week: 37.30.00
 Standard hrs Mon-Fri: [checked] | Full Time Equivalent: 1.00
 Days per Week: 4.50 | Avg Hours per Day: 07.30.00
 Has Work Pattern: [checked] Since 12-MAR-2016

Work Pattern: Current WP From 12-MAR-2016
 Work Pattern: Mon Tue Wed Thu Fri Sat Sun Start Week
 Week 1 of 1 | 07.26 | 07.26 | 07.26 | 07.26 | 07.26 | 07.26 | [checked]

Performance Agreement: Appraisal | Exclude From Reports []
 Enterprise Agreement: []

Leave Details
 Use Aurlon Leave: [checked] | Administer Leave From: 12-MAR-2016
 Award: 18111 | One Innovative Ongoing
 Holiday Group: ACT

Payroll Details
 Use Aurlon Payroll: [checked] | Administer Payroll From: 12-MAR-2016
 Payment type: Exception | Suspend Pay: []
 Pay Entry: 955 | Department of Industry
 Pay Branch: ISR | Industry
 Pay Point: 000000 | ESS Aurlon
 Roster Code / Cycle: [] | Roster
 Nominated Class: [] | Shift

Accept Cancel

10. Process **LSL Accruals** to match the **File Audit**.
 - a. **Navigate** to *Payroll > Employee Leave > Accrual Control*
 - b. **Select Long Service Leave Full Time** as the leave type
 - c. If applicable – **Check** if the **Accrual Control Detail**, if erroneous this must be deleted prior to amendment.
 - i. **Navigate** to *Payroll > Employee Leave > Leave*
 - ii. **Select Long Service Leave Full Time**
 - iii. **Select Occurrences**
 - iv. **Select erroneous Accrual**
 - v. **Select Delete**
 - vi. **Repeat** for all erroneous **Accruals**

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Leave Occurrences						
Details Occurrences Add Add Pattern Delete						
Occurrence / Usage Details	Date From	Date To	Occurrence	Hours	Days	Comments
Long Service Accrual	26-JUL-2022	26-JUL-2022	Accrual	67.20	9.00	Generated by Overnight
Long Service Accrual	26-JUL-2021	26-JUL-2021	Accrual	67.20	9.00	Generated by Overnight

- d. **Add Accrual Control Details for Long Service Leave Full Time**
 - i. **Navigate** to *Payroll > Employee Leave > Accrual Control*
 - ii. **Select Long Service Leave Full Time** as the leave type
 - iii. **Input Date Commenced** as per the file audit **Accrual #1**
 - iv. **Input Date From** and **Date To** as per the file audit **Accrual #1**
Note Date To may be the deferred LSL accrual Date
 - v. **Note Number** is 1, aligning with Accrual #1
 - vi. **Select Save**
 - vii. **Select Apply Accrual**
 - viii. **Select Yes**
- e. **Repeat** for all **LSL accruals** as per File Audit
 - i. Each accrual will have a number, ensures this aligns to the File Audit accrual #
- f. **Repeat** for **Long Service Leave Part Time**
Note: if no entitlement for full time or part time LSL, accrual must still be applied for both LSL types.

Accrual Control VWAYNE, Bruce (A 234-23456)

Add Delete Process Options (Select Option) Process Show Active Active and Inactive

Accrual Status Confirmed Award 10111 Leave Loading Percent One Innovation Ongoing

Leave Type Purchased Leave 12-MAR-2016
Personal Leave 12-MAR-2016
Compassionate Leave 12-MAR-2016
Flex Balance 12-MAR-2016
Long Service Leave 12-MAR-2016

Accrual Control Detail

Save **Cancel** **Apply Accrual** **Inactivate**

5. Accrual Status Confirmed Award 10111 Leave Loading Percent One Innovation Ongoing

6. Leave Administered From 12-MAR-2016

Leave Type LSL Long Service Leave
Date Commenced 12-MAR-2016 2. Mandatory Usage Date

Accrual Control
Next Accrual 12-MAR-2026
Current Accrual 12-MAR-2016 11-MAR-2026 3. Number 1
Previous Accrual Amount
2nd Last Accrual Amount

Edits Enforced
Add Permitted Service Check
Balance Check Occurrence Max,Min,Mult
Takings Maximum Check Time Code Maximum Check

Time Code Exclusions

Message 4.

Payment Adjust Override Accrual Days

Created 29-JUL-2020 14:10:43 By TBrown1
Last Updated 29-JUL-2020 14:10:43 By TBrown1

11. **Check the LSL Accruals** to the **File Audit**, once all the accruals have been updated. While the accruals have been input as per above, the split between Full Time and Part Time may not match, if so two adjustments are required. This occurs as Aurion calculates LSL to the day, while entitlements are rounded to the nearest whole month.

- a. **Navigate** to *Payroll > Employee Leave > Leave*

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- b. **Select Long Service Leave Full Time**
- c. **Select Occurrences**
- d. **Check Long Service Accruals** match relevant **accruals** on the File Audit
- e. **Calculate** any **variance** i.e. the difference between the File Audit and Aurion
 - i. **Manually total** all accrual occurrences with a calculator
 - ii. **Compare** the **total** to the File Audit
 - iii. **Determine** if accrual is **over or under stated**.
Note if it is understated, we **credit** the employee the additional amount owing. If overstated we **debit** the employee.

	Full Time Credit	Part Time
Aurion Accrual	29.70 days	60.30 days
Accrual Calculation	24.00 days	66.00 days
Difference	-5.70 days	+5.70 days
Action	Debit adjustment for 5.70 days	Credit adjustment for 5.70 days
Adjustments should be applied on same day as accrual with the comment "File Audit DD/MM/YYYY - correct FT/PT Split (PT 66.00 d, FT 24.00 d)"		

- f. If applicable – **Process an adjustment**
 - i. **Select Add**
 - ii. **Select Time Code** Long Service Credit Adj or Long Service Debit Adj as applicable
 - iii. **Input Date From** and **Date To** as the date the erroneous accrual was applied. This date will be the same for both.
 - iv. **Input the variance** in balance days
 - v. **Select Save**
- g. **Repeat** for **LSL Part Time**, ensuring the opposite time code is selected.
i.e. if debited from Full Time, Part Time must be credited.

Leave Occurrence Detail

Save Cancel Check FT/PT LSL Dates

Leave Type Long Service Leave

Time Code Long Service Credit Adj

Full/Part Days

Date From Sat Occurrence Type Prepaid

Date To Sat Prepaid Period To

Resume Duties

Process Period

Balance	Days	Hours	Multiplier	Adjusted
<input type="text" value="0.34"/>		<input type="text" value="2:33"/>	<input type="text" value="1.0000"/>	<input type="text" value="2:33"/>
Payment <input type="text" value="n/a"/>		<input type="text" value="n/a"/>	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>

Reason

Reference

Prearranged Preapproved Approval Status

Document Sighted

Comments

12. **Check LSL Takings** to the **File Audit**
 - a. **Navigate** to *Payroll > Employee Leave > Leave*
 - b. **Select Long Service Leave** as the leave type
 - c. **Select Leave Occurrences**
 - d. **Check LSL takings** and **LSL in lieu** match **File Audit**
 - e. **Repeat** for all **LSL takings**, both full time and part time

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- f. If applicable, **update LSL taking**
- Select full pay or half pay.** Note for historical leave entered at half pay, ensure the balance entered is the number of calendar days, as Aurion calculates the half payment rate.
 - Select Add**
 - Input** Timecode, Full/Part Days, Date From, Date To, Occurrence Type and Comments
 - Select Save**
 - Repeat** for all **LSL takings** and **LSL in lieu** updates required. Note LSL Paid is Lieu will be a debit adjustment.

Leave Occurrence Detail

Save Cancel Check FT/PT LSL Dates

Leave Type LSL Long Service Leave

Time Code LSL2 Long Service Half Pay

Full/Part Days Full Occurrence Type Taking

Date From 04-APR-2022 Mon

Date To 22-APR-2022 Fri

Prepaid Prepaid

Prepaid Period To

Process Period 13-APR-2022

	Days	Hours	Multiplier	Adjusted
Balance	19.00	142:30	x 0.5000	= 71:15
Payment	15.00	112:30	x 0.5000	= 56:15

Reason

Reference

Prearranged Preapproved Approval Status

Document Sighted

Comments approval on file

- Check the **LSL balance** agrees to **File Audit** total once all Aurion adjustments have been made.
 - Navigate to **Payroll > Employee Leave > Leave**
 - Check **Long Service Leave** and **Long Service Leave Part Time** balance days agrees to the **File Audit**
 - If not, **review** and **amend** where required.
- If applicable - **Submit** to supervisor for **checking**, via email including J drive link
- Save** all documentation to **Content Manager**

4 Calculations

4.1 Long Service Leave Accrual Calculations

Long Service Leave (LSL) is calculated consistently across agencies, in line with *Long Service Leave (Commonwealth Employees) Act*. Note: Some MDBA employees may vary as they are under the *Long Service Leave Act (ACT Government Service)*. Refer to *Process Guide - Long Service Leave MDBA ACT*.

When an employee reaches 10 years of service they are entitled to 3 months of LSL. As such LSL accrues at the rate of three-tenths of a month for each full year of service, which applied to both part time and full time. This calculates to 9 days a year or 0.75 days per month.

LSL entitlement in months = Complete years of service x 0.3

For LSL purposes a month is 30 days regardless of how many days are in the month. Therefore, part months are multiplied by 30 to give balance in days.

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LSL entitlement in days = LSL entitlement in months x 30 days

3.4 months x 30 days = 102 days LSL entitlement (3 months and 12 days)

Part Time employees

Part time calculations require calculation for each service period, i.e. any change in hours requires a separate calculation. The results are then combined to determine the total accrual. Employees who have part time and full time service are calculated based on number of months completed for each period of service.

Partial Months

Where partial months are performed, period is rounded up to nearest whole completed month for the most recent period of service i.e.

- 4 years and 2 months and 15 days of full-time service becomes 4 years and 3 months of full time service
- 5 years and 9 months and 15 days of part-time service becomes 5 years and 9 months of part time service.

Example

An employee has 4 years and 3 months of full-time service, and 5 years and 9 months of part-time service

LSL entitlement in months = Complete years of service x 0.3

$(4 \text{ years} \times 0.3) + (3 \text{ months} / 12 \text{ months} \times 0.3)$

1.2 months + 0.075 months = 1.275 months of LSL entitlements

LSL entitlement in days = LSL entitlement in months x 30 days

1.275 months x 30 days = 38.25 days of LSL entitlements

The employee is entitled to 38.25 days of Full Time LSL

LSL entitlement in months = Complete years of service x 0.3

$(5 \text{ years} \times 0.3) + (9 \text{ months} / 12 \text{ months} \times 0.3)$

1.5 months + 0.225 months = 1.725 months of LSL entitlements

LSL entitlement in days = LSL entitlement in months x 30 days

1.725 months x 30 days = 51.75 days of LSL entitlements

The employee is entitled to 51.75 days of Part Time LSL

The total LSL entitlement is 90 days (38.25 full time LSL + 51.75 part time LSL)

Noting any LSL taken or paid in lieu, is subtracted from the LSL entitlement to determine the current balance.

5 Supporting Documentation

Documentation	Location
File Audit Record and Quick Guide	File Audit Record and Quick Guide
LSL legislation	www.legislation.gov.au/Details/C2018C00097
Training Material	https://dochub/div/corporate/businessfunctions/humanresources/payan/dconditions/docs/Forms/ByDocumentType.aspx

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Long Service Leave Details

Long Service Leave Commencement 00-Jan-1900 Notional Long Service Leave Accrual 31-Dec-1909

Long Service Leave Deferral Details

Table with 4 columns: Deferral Type, Period, Calendar Days, Comments. Includes a TOTAL Deferral row at the bottom.

Deferred LSL Commencement 00-Jan-1900 Deferred Long Service Leave Accrual 31-Dec-1909

Long Service Leave Accrual Date 31 Dec

As At Last Yearly Accrual Date

Completed Years of Service 0

Long Service Leave Entitlement 0.0000 months / 0.00 days

Prepared By Date

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Long Service Leave Accrual/s

Accrual #	Period	Year/s	+ Days	Deferral Comments
<u>1</u>	<u>00-Jan-1900</u> to <u>30-Dec-1909</u>	<u>10</u>		
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	<u>31-Dec-1909</u> to <u>30-Dec-1909</u>			
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	<u>31-Dec-1909</u> to <u>30-Dec-1909</u>			
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	<u>31-Dec-1909</u> to <u>30-Dec-1909</u>			
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	<u>31-Dec-1909</u> to <u>30-Dec-1909</u>			
FULL Time Long Service Leave Split		PART Time Long Service Leave Split		
Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	Accrual:	<u>0.0000</u> m/ <u>0.00</u> d	
Service:	_____ y & _____ m	Service:	_____ y & _____ m	

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Accrual #	Period	Year/s	+ Days	Deferral Comments
	31-Dec-1909 to 30-Dec-1909			
	FULL Time Long Service Leave Split		PART Time Long Service Leave Split	
	Accrual: 0.0000 m/ 0.00 d		Accrual: 0.0000 m/ 0.00 d	
	Service: _____ y & _____ m		Service: _____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	31-Dec-1909 to 30-Dec-1909			
	FULL Time Long Service Leave Split		PART Time Long Service Leave Split	
	Accrual: 0.0000 m/ 0.00 d		Accrual: 0.0000 m/ 0.00 d	
	Service: _____ y & _____ m		Service: _____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	31-Dec-1909 to 30-Dec-1909			
	FULL Time Long Service Leave Split		PART Time Long Service Leave Split	
	Accrual: 0.0000 m/ 0.00 d		Accrual: 0.0000 m/ 0.00 d	
	Service: _____ y & _____ m		Service: _____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	31-Dec-1909 to 30-Dec-1909			
	Full Time Long Service Leave Split		Part Time Long Service Leave Split	
	Accrual: 0.0000 m/ 0.00 d		Accrual: 0.0000 m/ 0.00 d	
	Service: _____ y & _____ m		Service: _____ y & _____ m	

Accrual #	Period	Year/s	+ Days	Deferral Comments
	31-Dec-1909 to 30-Dec-1909			
	FULL Time Long Service Leave Split		PART Time Long Service Leave Split	
	Accrual: 0.0000 m/ 0.00 d		Accrual: 0.0000 m/ 0.00 d	
	Service: _____ y & _____ m		Service: _____ y & _____ m	

Long Service Leave Accrual Total for All Service:		0.0000	m/	0.00	d				
Full Time Split:	0.0000	m/	0.00	d	Part Time Split:	0.0000	m/	0.00	d

Prepared By		Date	
-------------	--	------	--

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Pro Rata for Payment in Lieu (If Applicable)

Period	Years	& Months	+ Days	Defferal	Comments
_____ to <input type="text" value="#NUM!"/>	_____	_____	_____	_____	_____
FULL Time Long Service Leave Split			PART Time Long Service Leave Split		
Accrual: <input type="text" value="0.0000"/>	m/	<input type="text" value="0.00"/>	d	Accrual: <input type="text" value="0.0000"/>	m/ <input type="text" value="0.00"/> d
Service: _____	y &	_____	m	Service: _____	y & _____ m

Pro Rata Long Service Leave Accrual Total for All Service: m/ d

Full Time Split: m/ d Part Time Split: m/ d

Prepared By	<input type="text"/>	Date	<input type="text"/>
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Long Service Leave Balances

Full Time Long Service Leave

Full Time Long Service Leave Takings

Period	Cal. Days	Payment Rate	LSL Days	Comments
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____

Full Time Long Service Leave Balance

	In Months	In Days
Credit	0.0000	0.00
Takings	0.0000	0.00
Balance	0.0000	0.00

Part Time Long Service Leave

Part Time Long Service Leave Takings

Period	Cal. Days	Payment Rate	LSL Days	Comments
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____
_____ to _____	0	_____	0.00	_____

Part Time Long Service Leave Balance

	In Months	In Days
Credit	0.0000	0.00
Takings	0.0000	0.00
Balance	0.0000	0.00

Prepared By		Date	
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Department of Industry, Science,
Energy and Resources

Shared
Services

File Audit Quick Guide and Summary

Name	0		AGS	0	
Department	DCCEEW	Commence Dept	00-Jan-1900	Commence LSL	00-Jan-1900

Quick Guide	Yes	N/A
Identified all employee files - Record Numbers:		
Hard copy files requested:		
Hard copy files received:		
All identified employee files reviewed for documents relating to:		
<ul style="list-style-type: none"> Service history (Full time service, part time service and breaks in service) 		
<ul style="list-style-type: none"> Leave not to count as service (NTCAS) and long service leave (LSL) 		
Calculated Long Service Leave Accruals:		
<ul style="list-style-type: none"> Accounted for impacts on each accrual (Leave NTCAS, breaks in service, full / part time splits) 		
<ul style="list-style-type: none"> Final pro-rata calculated (if applicable) 		
Checked File Audit against employee's Aurion records and updated Aurion/File Audit as required		
Update Extra Details field with last file Audit Date		

File Audit Summary

LSL Accrual Date	31-Dec	Deferred Long Service Leave Accrual	31-Dec-1909
Completed Years of Service	0	As At Last Yearly Accrual Date	00-Jan-1900

Long Service Leave Accrual Total

0.0000	months /	0.00	days
Full Time Split:	0.0000	m/	0.00 d
Part Time Split:	0.0000	m/	0.00 d

Long Service Leave Accrual Total with Pro Rata (If Applicable)

0.0000	months /	0.00	days
Full Time Split:	0.0000	m/	0.00 d
Part Time Split:	0.0000	m/	0.00 d

Long Service Leave Balances

Full Time Balance:	0.0000	m/	0.00	d	Part Time Balance:	0.0000	m/	0.00	d
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Prepared By		Date	
Checked By*		Date	

*If Applicable

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Payroll Services

Standard Operating Procedure and Supporting Information

Long Service Leave

Document Number: FSS-SOP-PAY-036

Difficulty: 3

Interdependencies: File Audit, Prior Service, Generic Leave.

Document version control

Version	Date	Author	Tester	Approved by	Description (changes or updates made)
0.1	22.05.23	s22(1)(a)(ii)			SOP Creation
1.0	12.07.23			T.Handcock	Approved

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1 Background

Long Service Leave (LSL) is a national workplace entitlement that most long serving employees, including casuals, are eligible for. Employees are entitled to LSL in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976*. An employee accrues three calendar months' LSL after 10 years' service, and nine calendar days each year thereafter.

Note: MDBA employees may be under *Long Service Leave Act 1976*, in which an employee accrues 6.066 weeks after 7 years' continuous service.

Due to the inherent complexities regarding Long Service Leave, it is expected that the appropriate Long Service Leave training has been completed and is assumed knowledge.

2 Purpose

Processing of LSL takings is outlined in this Process Guide. There are generally four LSL taking types:

- Full Time, full pay
- Full Time, half pay
- Part Time, full pay
- Part Time, half pay

A File Audit is required prior to processing LSL, this ensures that service history is accurate. Service history drives the Long Service Leave entitlements, including breaks in service, prior LSL taken / paid, changes in employment status and leave Not To Count As Services (NTCAS).

The File Audit includes calculation of the Long Service Leave entitlements, for calculation of LSL see *Process Guide – File Audit*.

Note: LSL entitlements are split into Full Time and Part Time as per *Long Service Leave (Commonwealth Employees) Act 1976*.

3 Procedure steps

LSL requests are made via Employee Self Service (ESS) or Service Now / Email. Request via ESS flow automatically into Aurion, while ServiceNow / Email request require manual action.

3.1 Long Service Leave Takings

Part Time LSL takings have additional requirements, if the request is for Part Time LSL ensure these are actioned.

3.1.1 Employee Self Service Requests

1. **Navigate to ESS**
2. **Input Username and Password and select Sign in**

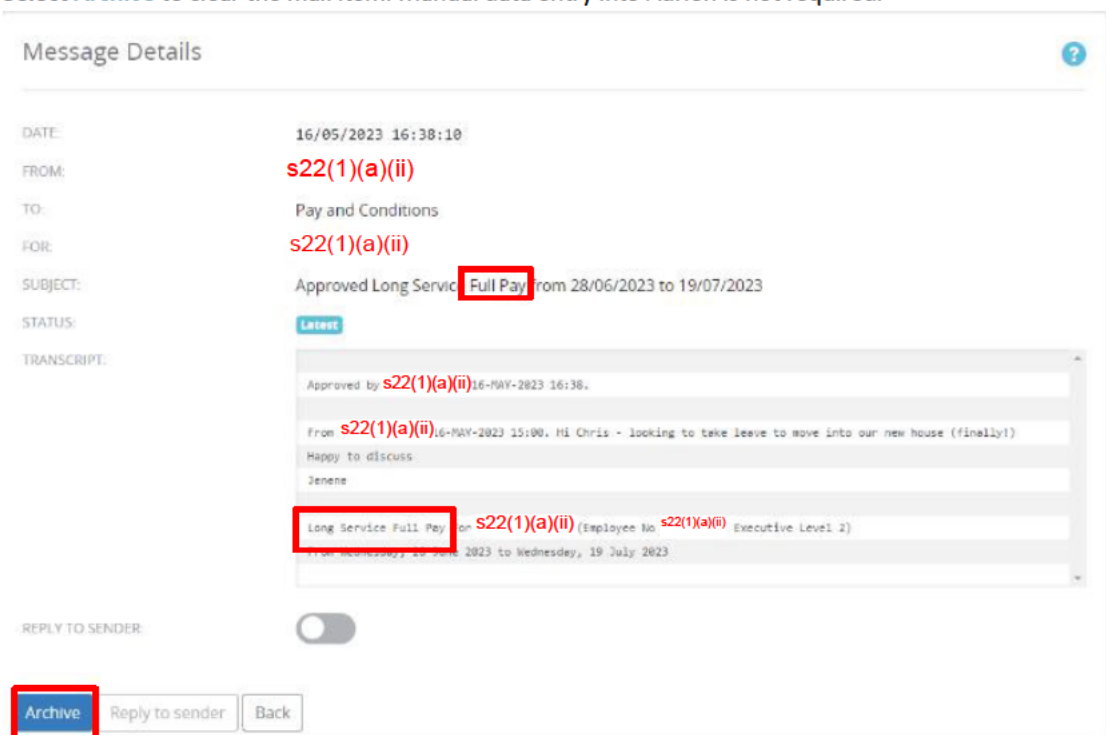


3. **Navigate to Mail and select the Long Service Leave request**

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4. **Complete File Audit**, see *Process Guide - File Audit*
5. If the request is for Part-time LSL — **calculation** of **Part Time LSL** is required, see *Part Time LSL*. This does not apply to MDBA under the Long Service Leave Act 1976.
6. **Save** to **Content Manager** the **ESS Form**
 - a. On the form - right click
 - b. **Save** to **PDF**
 - c. **Upload** to **Content Manager**
7. **Select Archive** to clear the mail item. Manual data entry into Aurion is not required.



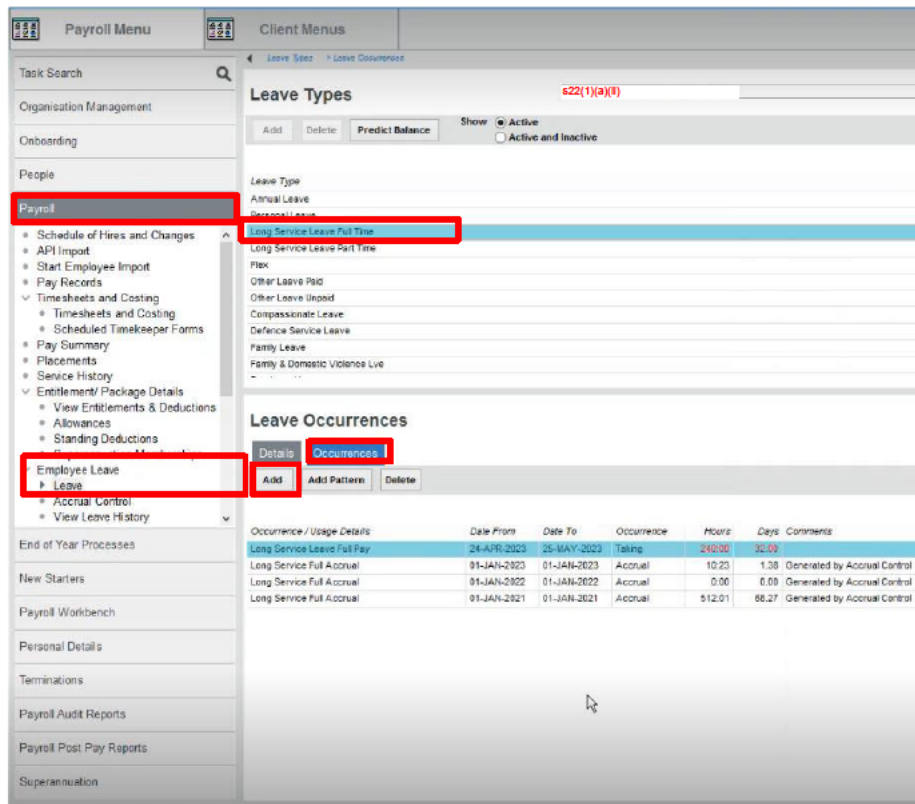
8. For future LSL — **Update Resubmit Register** for the pay the LSL is due, after completing the file audit and any Part Time calculations.

3.1.2 ServiceNow / Email Requests

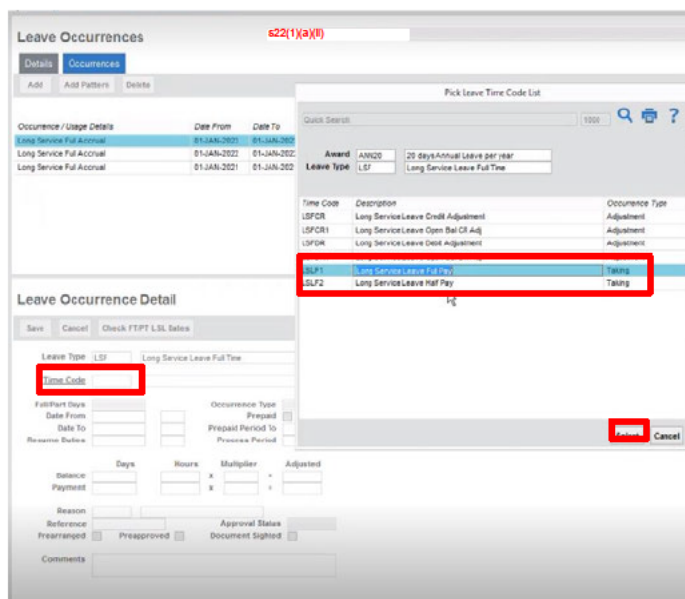
1. **Navigate** to the **LSL request** in ServiceNow or Email
2. **Complete File Audit**, see *Process Guide - File Audit*
3. For future LSL — **Update Resubmit Register** for the pay the LSL is due.
4. If the request is for Part-time LSL — **calculation** of **Part Time LSL** is required, see *Part Time LSL*. The employee will state if the request is for Part-time LSL.

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5. **Navigate in Aurion to Payroll > Employee Leave > Leave**
 - a. **Select Long Service Leave Full Time** as the Leave Type
 - b. **Select Occurrences**
 - c. **Select Add**



6. **Input Leave Occurrence Details**
 - a. **Select Time Code**
 - b. **Select Full Pay or Half Pay** as per application
 - c. **Click Select**



- d. **Input the Date From and Date To**

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e. **Select Save**

Leave Occurrence Detail

Save Cancel Check FT/PT LSL Dates

Leave Type: LSF Long Service Leave Full Time

Time Code: LSLF1 Long Service Leave Full Pay

Full/Part Days: Full

Date From: 22-MAY-2023 (highlighted in red) Mon

Date To: 08-JUN-2023 (highlighted in red) Thu

Resume Duties: 09-JUN-2023 Fri

Occurrence Type: Taking

Prepaid: Prepaid Period To: _____

Process Period: 24-MAY-2023

	Days	Hours	Multiplier	Adjusted
Balance	18.00	135:00	x 1.0000	= 135:00
Payment	14.00	105:00	x 1.0000	= 105:00

Reason: _____ Approval Status: _____

Reference: _____ Document Sighted:

Prearranged: Preapproved:

Comments: _____

7. **Save to Content Manager** the Service Now / email request

3.2 Part Time LSL Takings – additional requirements

As per above guidance complete File Audit, prior to actioning the Part Time LSL request. Noting that submission via ESS will automatically upload to Aurion.

1. **Obtain** from **DocHub** the Part Time Long Service Leave Payment Calculator
2. **Save As SURNAME, First Name – AGENCY – LSL Part Time Calculator** to a temporary file location
3. **Input** the employee's **Name** and **AGS** on the PT LSL Hours Calculation Tab

Australian Government
Department of Industry, Innovation and Science

Shared Services Part Time Long Service Leave Hours Calculation
Share • Save • Improve

Name: _____ AGS: _____

4. **Calculate Average hours for total service**

- a. **Navigate to Payroll > Service History** to obtain required information
- b. **Input completed dates and hours per week.** A **new row** is required for each change to Part Time hours. No action is required for full time service. Input all Part time during history

Service History List

Date From	Date To	Code
18-MAY-2022	11-JUN-2022	
08-MAY-2019	08-MAY-2022	
01-JAN-2010	07-APR-2019	

Service History Detail

Date From: 07-APR-2022

Reason From: TRANS

Reason To: SPT

Industry Type: _____

Organization Code: JPS

Occupation Code: _____

Occupation: _____

Supplementary OR: _____

Occupation Subtype: _____

Position Location: Commercial Buildings P

Share by Self Service: YES

Employment Type: RESS

Award: OCC392

Hours/Week: 37.50

Days/Week: 5.00

Rate/Day: _____

Attachment Type: Document Attachment

PT LSL Hours Calculation

Date From	Date To	Hrs/Wk	Weeks	Total Hours Worked
18/05/2008	6/11/2022	30	755.143	22654.290
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000

5. **Calculate Average hours for last 12 months**

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- a. **Copy & paste data input** in Average hours for total service, for the last 12 months only. Include the most recent 12 months of part-time service, this may span multiple years.
- b. If less than 12 months Part Time – **Input data** for part time period only.

Last 12 Months of Part Time Service Calculation:

Date From	Date To	Hrs/wk (decimal)	Weeks	Total Hours Worked
4/10/2022	6/11/2022	30	4.857	145.710
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
			0.000	0.000
Total Service last 12 months				145.710 hours
Average hours for last 12 months				30 hours

6. **Select Save**
7. **Select the PT LSL Payment tab**
8. **Input the employee’s Name, AGS and LSL Dates**

9. **Calculate Average Hours Per Day**, within the Payment calculations section.
 - a. **Input Annual Salary**, navigate to *Payroll > Placements > Pay Scale History > View Increment*
 - b. **Input Agency’s full-time hours** as a decimal, as per relevant Enterprise Agreement.
 - c. **Input Current hours per week**
 - d. **Input Average hours per week**, calculated on the previous tab

Payment Calculations

Annual Salary:	\$ 86,168	Fortnightly Salary:	\$3,303.57
Full Time Hours/Week (as decimal):	37.5000	Hourly Salary:	44.047540
Current hours per week (as decimal):	37.5000	Average hours per week* (as decimal):	30.0000
Adjustment factor (multiplier):	0.80000	Average Hours Per Day:	6.00

10. **Input Number of LSL Days in Current Pay**. This is not actioned for future pay periods. Obtain from request or if input via ESS:

- a. **Navigate to Payroll > Pay Record > Skyline**
- b. **Count the LSL days** in the current pay period. LSL days are calendar days i.e. include weekends and public holidays
- c. **Input in the Number of LSL Days in Current Pay Period**

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11. Select **Save**
12. If required - **LSL Salary Payable in Current Pay** calculations can be checked by referring to Manual Calculations in Supporting Documentation.

Current Pay (Enter Pay Dates)	
Number of LSL Days in Current Pay:	3 LSL Hours to be Paid in Current Pay: 18.00
LSL Salary Payable in Current Pay:	\$ 792.86 Review calculations

13. Save the **LSL Part Time Calculator** to **Content Manager**
14. Complete **Future Pay/s** sections for any future LSL

Future Pay/s (Enter Pay Dates)	
Number of LSL Days in Next Pay :	10 LSL Hours to be Paid in Next Pay: 60.00
LSL Salary Payable in Next Pay:	\$ 2,642.85 Review calculations >

Future Pay/s (Enter Pay Dates)	
Number of LSL Days in Following Pay:	4 LSL Hrs to be Paid in Following Pay: 24.00
LSL Salary Payable in Following Pay:	\$ 1,057.14 Review calculations >

15. Update **Resubmit Register** for future LSL
16. Save the **LSL Part Time Calculator** to **Content Manager**

3.2.1 Adjust Part Time Salary Payable – When leave occurs.

When the leave pay period occurs the payment rate requires update for part time LSL or full time LSL if a part time employee. This is triggered via resubmits or via processing of the leave request.

1. In Aurion, **navigate** to **Leave Record** in the **Pay Records**

Pay Records s22(1)(a)(ii)

Current
 All
 Impacted

Pay Start	Pay End	Impacted	Process Status	Approval Status	Status
15-APR-2023	26-APR-2023	<input checked="" type="checkbox"/>	Manual	Pending	Current
30-MAR-2023	12-APR-2023	<input checked="" type="checkbox"/>	Manual	Approved	
16-MAR-2023	25-MAR-2023	<input type="checkbox"/>	Auto	Approved	
02-MAR-2023	15-MAR-2023	<input type="checkbox"/>	Manual	Approved	

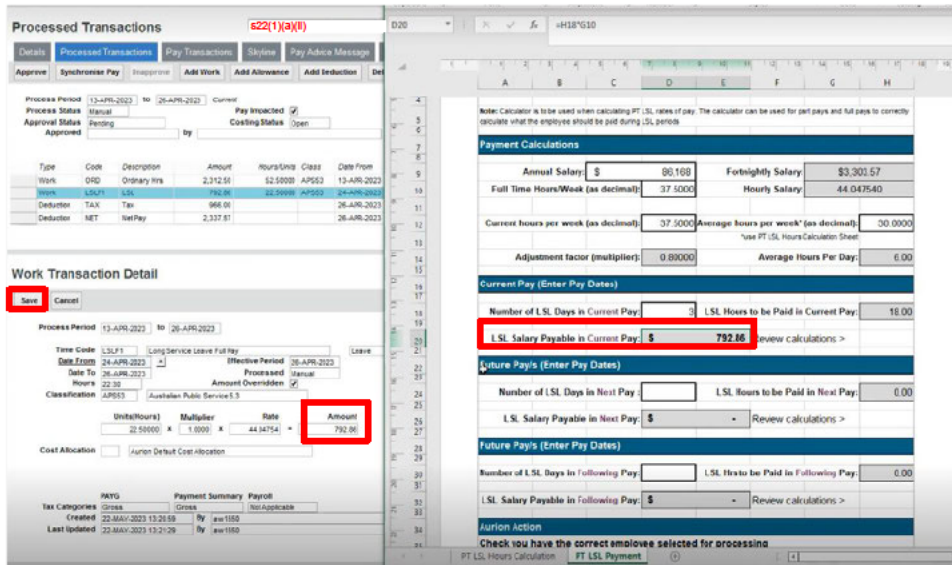
Processed Transactions

Process Period: 13-APR-2023 to 26-APR-2023 Current
 Process Status: Manual Pay Impacted
 Approval Status: Pending Costing Status: Open

Type	Code	Description	Amount	Hours/Units	Class	Date From	Date To	Std
Work	ORD	Ordinary Hrs	2,312.50	52.50000	AP563	15-APR-2023	21-APR-2023	<input type="checkbox"/>
Work	LSL	LSL	792.86	18.00000	AP563	26-APR-2023	26-APR-2023	<input type="checkbox"/>
Deduction	TAX	Tax	966.00			26-APR-2023		<input type="checkbox"/>
Deduction	NET	Net Pay	2,337.57			26-APR-2023		<input type="checkbox"/>

2. Double-click on the **LSL transaction**
 - a. Overwrite the **Amount** with the **LSL Salary Payable in Current Pay** figure from the calculator
3. Select **Save**

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4. Update Resubmit Register for future LSL
5. Save the LSL Part Time Calculator to Content Manager

Future Pay's (Enter Pay Dates)	
Number of LSL Days in Next Pay:	10 LSL Hours to be Paid in Next Pay: 60.00
LSL Salary Payable in Next Pay:	\$ 2,642.85 Review calculations >
Future Pay's (Enter Pay Dates)	
Number of LSL Days in Following Pay:	4 LSL Hrs to be Paid in Following Pay: 24.00
LSL Salary Payable in Following Pay:	\$ 1,057.14 Review calculations >

4 Calculations

4.1 Long Service Leave Takings

Note MDBA employees under *Long Service Leave Act 1976* will not have part-time LSL.

Manual calculation for taking LSL PT

Annual salary x 12 / 313 / 2 weeks / FT hrs for agency x highest average hours per week / 5 work days x works days on LSL (mon-fri regardless of rostered days)

Manual calculation for taking LSL FT

Annual salary x 12 / 313 / 10 work days x works days on LSL (mon-fri regardless of rostered days)

5 Supporting Documentation

Documentation	Location
Part Time Long Service Leave Payment Calculator	https://dochub/div/corporate/businessfunctions/humanresources/payan/dconditions/docs/Part%20Time%20Long%20Service%20Leave%20Payme nt%20Calculator.xltx
Long Service Leave (Commonwealth Employees) Act 1976	www.legislation.gov.au/Details/C2018C00097
Long Service Leave Act 1976	https://www.legislation.act.gov.au/a/1976-27/
APS Payroll Training – Basic LSL	https://dochub/div/corporate/businessfunctions/humanresources/payan/dconditions/docs/APS%20Payroll%20Training-%20Basic%20LSL.pdf

Recognition of Prior Service

1. Recognition of Prior Service for Long Service Leave

Recognition of prior service for long service leave purposes is governed by the *Long Service Leave (Commonwealth Employees) Act 1976*. Under the legislation, prior service may be recognised provided that any break in employment does not exceed 12 months.

Relevant service includes full time, part time and/or irregular or intermittent (casual) service with the following types of public employers:

- the Commonwealth of Australia or a Commonwealth authority
- any service of a State
- any service of an authority of a State, including a local government body such as a shire, council or municipality
- the Public Service or an authority of a Commonwealth Territory (including Papua New Guinea before independence)
- membership of the Australian Defence Forces
- employment (or holding an office) under the *Reserve Bank Act 1959*
- locally engaged employees overseas appointed after 1976, and
- other organisations prescribed under the *Long Service Leave (Commonwealth Employees) Regulations 1957*.

2. Recognition of Prior Service for Personal/Carer's (Sick) Leave

Under clause 7.7 of the Department's current enterprise agreement, where a person has previously been employed in the Australian Public Service, or in government service as defined in section 10 of the *Long Service Leave (Commonwealth Employees) Act 1976*, or a service referred to in subsection 11(2) of the Act, they may also have that period of previous employment recognised as service for personal/carers (sick) leave purposes, provided there has been no break in continuity of service and the person did not receive a redundancy benefit at the end of the period of previous employment. A break in service for the purposes of personal/carers (sick) leave is one day or more.

Where an employee's prior service is recognised for personal/carers (sick) leave purposes, the credit is calculated as though employment had been with the Australian Public Service from the date on which the first eligible period of service commenced with adjustments made for any leave taken or if any payment in lieu was made.

3. Recognition and Processing of Prior Service

Recognition of prior service is not automatic. To have prior service recognised, employees should:

- Forward the attached *Prior Service Application Form* to the Human Resources or Personnel area of their previous employer. For multiple employers, a copy should be forwarded to each employer.
- Note the form requests the agency to forward the completed form to Department of the Environment and Energy Personnel Helpdesk.

On receipt of the completed form(s), the Department will:

- validate the information on the form by contacting the person who completed the form
- check the information to ensure that the employment can be recognised for prior service purposes (e.g. that any breaks in service do not exceed the limits, that the employer providing the details is an approved organisation for recognition of prior service)
- decide whether the prior service will be approved
- calculate new long service leave and/or personal/carers (sick) leave credits and accrual dates, and
- advise the employee in writing of the outcome.

The Department of the Environment and Energy cannot recognise prior service for long service leave or personal/carers (sick) leave purposes until the employee has provided all of the necessary information. It is the employee's responsibility to obtain this information from previous employers.

LSL credits are not carried across from recognised employers to the Commonwealth. Instead, each period of prior service that is recognised, is treated as if it were Commonwealth service and the LSL credit is calculated on this basis.

If there are any questions in relation prior service, please contact the Personnel Section at the Department of the Environment and Energy on phone number 02 6274 1235 or email at Personnel.Helpdesk@environment.gov.au

Our clients

- Australian Institute for Family Studies (AIFS)
- Clean Energy Regulator (CER)
- Climate Change Authority (CCA)
- Commonwealth Director of Public Prosecutions (CDPP)
- Department of Climate Change, Energy, the Environment and Water (DCCEEW)
- Department of Industry, Science and Resources (DISR)
- Geoscience Australia (GA)
- Murray-Darling Basin Authority (MDBA)
- Office of National Intelligence (ONI)
- Office of Parliamentary Counsel (OPC)
- Office of the Commonwealth Ombudsman (OCO)
- IP Australia (IP)
- The Office of the Official Secretary to the Governor-General (OOSGG)