



### Follow us on Facebook and LinkedIn!

We are trying to connect with you in more dynamic and interactive ways.

Be the first to know about the latest updates.

Find helpful reminders, tips, and advice for all your MyLeave activities.

Quick and efficient way to get in touch.

Search "MyLeave" on Facebook and LinkedIn to like and follow our pages.



### 0.75% Contribution rate to apply for 2025.

MyLeave strives to maintain a low Contribution Rate.

Our 2024 Annual Report tabled in Parliament shows in the financial year (ending 30 June 2024) that we maintain a strong financial position. This enables the costs to the construction industry to remain under the long-term cost of approximately 1.1% per annum whilst ensuring that long service leave benefits are provided for workers. The levy was increased to 0.75% from January 2025 due to industry wage growth and more workers resulting in higher long service liabilities.

We continue to process a significant number of payments to workers and in the 12 months (ending 30 June 2024), we made 4,864 worker payments totalling \$44.5 million. This was an increase on the 2023 level of 4,540 payments totalling \$39.8 million.



### MyLeave has moved!

We have moved and our new office address is

**Level 1, 503 Murray Street, Perth.**

We're confident that this relocation will enable us to continue delivering a high level of service and support. Our commitment to providing exceptional service remains as strong as ever.

### What happened in 2024



**135,700**  
registered workers



**\$44.5 million**  
paid in worker benefits



**\$493 million**  
accrued long service leave liability



**4,864**  
workers received a benefit from MyLeave



**\$15.8 million**  
contribution levy income generated from employers



**\$629 million**  
million in cash and investments



**5,545**  
number of registered employers



**\$4.8 billion**  
construction worker wages



**10.4%**  
investment return



To access a full copy of the Annual Report please visit the "Publications and Forms" page on our website.

# INFORMATION BOARD

## Common questions

### Working Directors

Are you a working director?

If your pay arrangements, role in the company, or circumstances have changed over the years, speak with our Compliance and Advisory team to ensure you are still eligible.

Working Directors are a special category of worker in MyLeave and the definition of "Ordinary Rate of Pay" creates complexities regarding the treatment of Working Directors.

Working Directors are considered permanent employees entitled to leave, with contributions based on their ordinary rate of pay whilst on annual leave, excluding leave loading.

To remain eligible, a Working Director must:

- perform on-site construction work.
- be paid a wage comparable to other workers in their occupation for on-site labour, and
- not receive payments related to ownership of the business.

MyLeave reviews industry pay data and may audit directors earning above reasonable industry averages to assess the principal purpose of the role performed and whether their role aligns with an employer/employee relationship.

If a Working Director's wage includes elements beyond on-site labour—such as business development, project management, or administration—those components are not eligible for MyLeave contributions, and the proportion of these tasks may affect eligibility.

The ordinary rate of pay for a Working Director is the amount that annual leave is accrued and must be:

- a regular, defined wage (at least monthly).
- taxed under Pay As You Go (PAYG).
- supported by:
  - wage records,
  - ATO payment summaries, and
  - bank transfers from the business to a personal account.

One-off payments or annual adjustments cannot be counted, nor can they be averaged out over the year.

Working Directors without a consistent wage or with large pay increases may not meet eligibility requirements.

If unsure, contact MyLeave for clarification.

Quarterly Returns should only report service days worked on-site in a prescribed classification.

### Supervisors

Workers performing the role of "Supervisor" are only eligible if they are principally employed to perform work that aligns with those of a Foreman under clause 5.1 of the Foreman (Building Trades) Award 1991 or perform work within Schedule A of the Building and Construction General On-site Award 2020.

Eligibility is assessed on the substantial duties of the Worker aligning with a classification of work under a Prescribed Award, not the Workers job title.

Supervisors whose time is predominantly spent on-site mainly engaged for the supervision of employees and oversee construction work are eligible for MyLeave.

Supervisors whose time is predominantly spent off-site and/or their duties are more aligned to that of a Manager, Project Manager, or Superintendent would not be eligible for MyLeave.

### Workers eligible for MyLeave

Only workers working on-site in classifications of work listed in a prescribed award are eligible for MyLeave. Workers employed in an employer's own workshop or yard, and administration, clerical and managerial workers are not eligible for MyLeave. If you are unsure of your eligibility, please contact a member of our Compliance and Advisory team.

### Regulation Changes

To assist us with compliance and data validation, changes to the *Construction Industry Portable Paid Long Service Leave Regulations* have been passed.

These changes will require Employers to maintain additional worker information in their Employer portal to remain compliant, these include things like additional employment information and contact details to ensure we are able to contact workers regarding their entitlements.

### High Court Decision affecting Labour-hire Employment Relationships

In February 2022, the High Court of Australia [2022] HCA 1 determined that a labourer engaged by a labour-hire company was a worker and not an independent

contractor. This affects 'Odco-style' labour hire arrangements that have previously not been held to create employment relationships. If you are operating on this basis, please contact us as this may affect the eligibility of your workers.

### Subcontractor or Employee?

In cases where the situation is not clear, we have developed guidelines to assist in the determination of the matter.

A full copy of the guidelines is available on our website.

In reaching a determination as to whether a worker/employer relationship exists, we would normally obtain documentation and seek responses to a number of questions which would draw out sufficient information on which to base a decision.

These questions and factors for consideration have been developed from judicial precedents.

If you are unsure of whether a worker/ employer relationship exists, please first refer to the guidance material available under the "Employer" section of our website, if you are still in doubt, contact us.

### Lodging your Quarterly Returns via the MyLeave web portal

When lodging your quarterly return to us via the MyLeave web portal, we recommend that you input the data as soon as possible. Don't delay in submitting your return until the last day as you may experience delays if high volumes of employers are trying to lodge their returns at the same time.

Please note that there are two methods to lodge returns on the web portal.

- Direct entry into the Online Employer Return Form
- Upload of spreadsheet and then submission via the Online Employer Return Form

If required, a practice facility is available via the "Employer" portal login screen. Just click "Practice" and you will be able to try out the functionality before submitting your return.

### Reportable Service Days

Reportable Service Days include part days and weekends, where a worker is employed in the construction industry, on which a worker is entitled to receive ordinary pay. This includes rostered days off, public holidays, annual leave, paid sick leave, paid maternity leave, workers compensation, and stand down.

Workers who are stood down are to be reported in the "Stand Down Days" column provided on your return form. The ordinary pay for these days is to be included in the total Ordinary Pay reported for all service days. Stand Down Days include days where workers were paid JobKeeper payments as long-term casuals during COVID-19.

Note: Each day or part day employed as a worker in the construction industry, in an eligible job role is to be reported as a full day of service.

Reportable Service Days can sometimes be difficult to assess for industrial instruments which are not based upon a standard 5-day week (Monday – Friday). Our Compliance and Advisory team are happy to provide any necessary assistance to you in clarifying issues regarding penalty rates and/or Reportable Service Days.

You will be required to provide a copy of your industrial instrument to the team for review purposes.

### Definition of Ordinary Pay for quarterly Returns

When preparing your quarterly returns, the ordinary pay for reportable service days will vary depending on if the worker is entitled to paid leave or not.

For workers entitled to paid leave, ordinary pay means the rate of pay (disregarding any leave loading) to which the person is entitled for leave (other than long service leave) to which the person is entitled.

Please note that ordinary pay does not include annual leave loading but does include other amounts such as rental allowance, utilities allowance, living away from home allowance etc. – if these allowances are due to a worker when on paid leave.

If a worker is not entitled to paid leave (other than long service leave), the ordinary pay of the person is the rate of pay to which the person is entitled for ordinary hours of work. For instance, the ordinary rate for casuals will include casual loading, other applicable allowances, and may include weekend work.

Ordinary pay and reportable Service Days must be calculated in calendar years and not financial years as the levy may differ from 1 January of each year.

### Did you know that maintenance work is included?

Please be aware that maintenance work is also covered by MyLeave. Many employers think that we only cover construction work.

### Workers engaged under a temporary visa

Workers engaged in Western Australia under a working visa are to be included on Quarterly Returns.

### My worker wants to apply for long service leave. What do I need to do?

All that your worker has to do to claim their long service leave is complete and submit the Application for Payment of Long Service Leave Form to MyLeave.

A copy of the form can be obtained via the publications and forms section of our website. The form is in two parts. The worker should complete Part 1, and you, the employer, should complete Part 2. Once both parts are completed, please send the form to us by email and we will process the application.

## Apprentices

Employers are reminded that they must register and report apprentices with MyLeave. Time served as an apprentice count towards their long service leave entitlement.

Employers do not have to make financial contributions for apprentices, however, are required to complete quarterly returns showing service days in the industry.

The Act provides the following definition of apprentices; *apprentice means a person who is an apprentice under a training contract that:*

- (a) *provides for training in a classification of work referred to in a prescribed industrial instrument relating to the construction industry that is a prescribed classification; and*
- (b) *is registered under the Vocation Education and Training Act 1996 Part 7 Division 2 or an Act of another State or Territory that corresponds to that Act.*



**135,700**

Registered workers



**4,864**

LSL claims processed



**\$44.5 Million**

LSL claims paid

### Value of Assets

2018	\$600 million	\$
2019	\$632 million	\$
2020	\$605 million	\$
2021	\$674 million	\$
2022	\$599 million	\$
2023	\$610 million	\$
2024	\$637 million	\$

### Need a helping hand?

You'll find our website gives you the answers quickly!

[www.myleave.wa.gov.au](http://www.myleave.wa.gov.au)

# Important notices



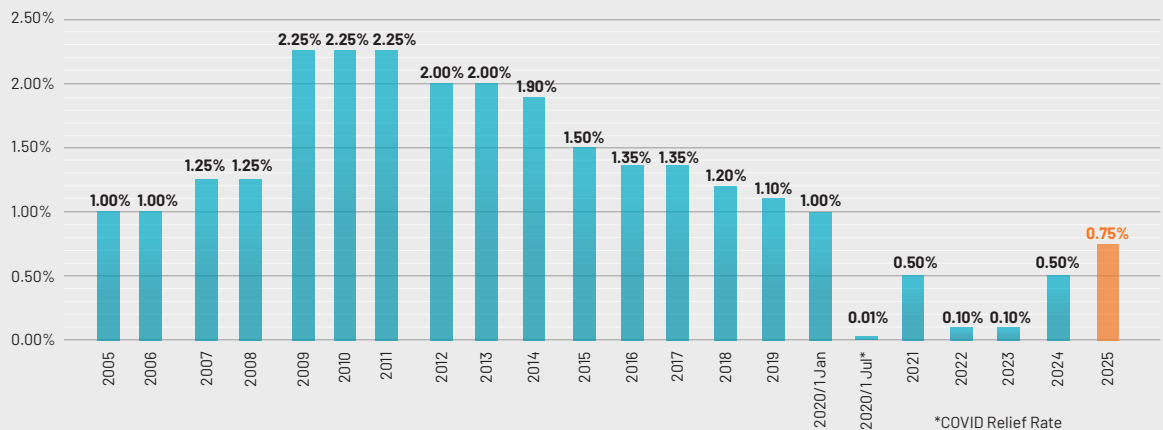
## Contribution Rate

Following our annual review, the Contribution Levy for the 2025 calendar year will be 0.75% of the ordinary rate of pay.

The Contribution Levy is determined by several factors. Industry wage growth and more workers resulting in an increase in long service leave liabilities is driving the need to increase the levy.

Employers continue to benefit from a low levy that is below the long-term cost of worker entitlements of approximately 1.1% per annum.

## Contribution Rate over the last 20 years



## Paperless quarterly returns

Quarterly returns are distributed via email. This process enables employers to complete quarterly returns online and reduces postage and processing expenses.

If you cannot locate your quarterly return, please check your email spam folder and have your IT team or provider add the domain "myleave.wa.gov.au" to your safe sender list to prevent our emails being marked as spam.



Get online to lodge your quarterly return  
[www.myleave.wa.gov.au](http://www.myleave.wa.gov.au)

## Paperless distribution of worker Annual Notices

The preferred method of distributing worker Annual Notices is via email.

This provides an efficient service to workers and reduces postage and processing expenses. The MyLeave team will liaise with employers to collect worker email addresses where they are not currently held. Workers without email addresses will receive their Annual Notice in the post.

## Contact Us

Website:	<a href="http://www.myleave.wa.gov.au">www.myleave.wa.gov.au</a>
Email:	<a href="mailto:hi@myleave.wa.gov.au">hi@myleave.wa.gov.au</a>
Telephone:	(08) 9476 5400 Mon - Fri 8:00am to 4:30pm
Freecall:	1800 198 136 Mon - Fri 8:00am to 4:30pm
Address:	Level 1, 503 Murray Street, Perth WA 6000
Postal Address:	PO Box 1333 West Perth WA 6872

## Interstate Scheme websites

Northern Territory	<a href="http://www.ntbuild.com.au">www.ntbuild.com.au</a>
Queensland	<a href="http://www.qleave.qld.gov.au">www.qleave.qld.gov.au</a>
New South Wales	<a href="http://www.longservice.nsw.gov.au">www.longservice.nsw.gov.au</a>
Australian Capital Territory	<a href="http://www.actleave.act.gov.au">www.actleave.act.gov.au</a>
Victoria	<a href="http://www.leaveplus.com.au">www.leaveplus.com.au</a>
Tasmania	<a href="http://www.tasbuild.com.au">www.tasbuild.com.au</a>
South Australia	<a href="http://www.portableleave.org.au">www.portableleave.org.au</a>

## Who's on the Board

**Susan Barrera**  
Chair

**Representing Workers**  
Steve McCartney  
Kari Pnacek  
Steve Catania

**Representing Employers**  
Jo Alilovic  
Kate Schick  
Paula West

[myleave.wa.gov.au](http://myleave.wa.gov.au)



This publication is printed on recycled paper.