

## Calculating the Daily Rate, Paid Days and Period Pay

### STEP ONE:

#### Calculate the daily rate:

#### Full time workers -

IMPORTANT: Workers who work a 40 hour week and 'bank' 2 hours to accrue a paid monthly rostered day off (RDO) are working a 38 hour week. When 4 hours per week are 'banked' to accrue a paid fortnightly RDO workers are working a 36 hour week.

Gross hourly rate BEFORE tax is deducted.

To calculate: the WEEKLY ORDINARY PAY

MULTIPLY: gross hourly rate x 38 (standard hours or 40 hours if working a 40 hour week without an RDO)

ADD: applicable allowances to calculate Weekly Ordinary Pay. Refer to the Do's and Don'ts Checklist

DIVIDE: the Weekly Ordinary Pay by 5 to calculate the worker's DAILY RATE

#### EXAMPLE:

Hourly rate	Hours per week	Weekly subtotal	Allowance per week Tool	Allowance per week Special	Weekly Ordinary Pay	Daily Rate
\$33.00	X 38	= \$1,254.00	+ \$25.00	+ \$7.70	= \$1,286.70	÷ 5 = \$257.34

#### Casual workers –

\*Note - Remember that you do not need to contribute on casual loading just the base hourly rate.

To calculate the hourly rate minus casual loading

Hourly rate	25% casual loading	Actual hourly rate
\$33.00	÷ 1.25	= \$26.40

Hourly rate	20% casual loading	Actual hourly rate
\$33.000	÷ 1.2	= \$27.50

Hourly rate	25% casual loading	Actual hourly rate	Weekly subtotal	Allowance per week Special	Weekly Ordinary Pay	Daily Rate
\$33.00	÷ 1.25	= \$26.40	X 38 = \$1,003.20	+ \$7.70	= \$1,010.90	÷ 5 = \$202.18

Daily rates are applicable until such time as a worker receives a wage increase or an additional allowance that will form part of the normal weekly wage in the future. For instance if a worker is promoted to a Leading Hand position this allowance should be included and the Daily Rate recalculated. If however a worker is only relieving in a leading hand position for a short period this would not be considered part of his normal weekly wage.

**STEP TWO:**

**Calculate the paid days:**

**Paid Days** should include normal days worked, RDO's, public holidays, paid sick leave, annual leave, apprenticeship TAFE days and workers compensation days.

**Full time workers -**

For full time workers (who have worked the full month and have not had any days off without pay) report full working days as detailed on the return.

Remember to adjust Paid Days down if worker has had leave without pay.

**Casual workers, part time workers and full time workers who do not work full days -**

Convert hours worked to days worked.

Add all hours worked for the calendar month (or quarter).

If your full time workers work a 38 hour week divide by 7.6, for a 40 hour week divide by 8 and for a 36 hour week divide by 7.2.

Round up or down as appropriate – less than .5 round **DOWN** and more than .5 round **UP**.

Total hours worked	38 hour week	Unrounded Days Worked	Paid Days
161	÷ 7.6	= 21.18	= 21

Total hours worked	40 hour week	Unrounded Days Worked	Paid Days
158	÷ 8	= 19.75	= 20

Total hours worked	36 hour week	Unrounded Days Worked	Paid Days
136	÷ 7.2	= 18.88	= 19

**STEP THREE:**

**Calculate the Period Pay:**

**MULTIPLY:** PAID DAYS x DAILY RATE

**STEP FOUR:**


**Lodge Online Return:**

[www.tasbuild.com.au](http://www.tasbuild.com.au)

A. Click on Employer Login, enter your Employer Number and password

B. Click on **“OPEN/UPDATE”** to access the unlodged Return

**Returns**

Date	Status	
June 2017	Unlodged	 <a href="#">[Open/Update]</a>

**Outstanding Invoices**

Nil

**Paid Invoices (Previous 3 months)**

Nil

Please contact TasBuild to retrieve a historical account which was previously sent.

Please [contact](#) TasBuild if the following information requires updating or you require assistance.

**TasBuild Constructions Pty Ltd (22216)**

ACN:  
ABN: 83 584 623 406

**Addresses**

Street Address  
Level 3  
6 Bayfield Street  
ROSNY PARK 7018  
TAS  
*Mail Returned : No*

Postal Address  
PO Box 3031  
ROSNY PARK 7018  
TAS  
*Mail Returned : No*

Registered Business Office  
Level 3  
6 Bayfield Street  
ROSNY PARK 7018  
TAS  
*Mail Returned : No*

**Primary contact**

Mr Christopher Citizen (Manager)  
T: (03) 6294 0807  
M: 0401010101  
F: (03) 6294 6959  
[secretary@tasbuild.com.au](mailto:secretary@tasbuild.com.au)

C. Enter Paid Days and Period Pay for each worker:

TasBuild Internet Returns : TasBuild Constructions Pty Ltd (22216)

Save Save and Close Submit Return to TasBuild Add Worker Do Not Save and Close Export to Excel

**TasBuild Constructions Pty Ltd (22216)**

Return Number: 199985  
Return Month: June 2017  
Due Date: 14/07/2017

Calculations  
Total Pay: \$23,319.21  
Working Days: 22  
Maximum Days: 30

Worker Number	Worker Name	Start Date	Paid Days	Period Pay	Previous Period Pay	Discrepancy	End Date
201297	Citizen, Mark	1/06/2017	22	\$4,647.72	\$0.00		<a href="#">Terminate</a>
201298	Citizen, Darren	1/06/2017	22	\$4,180.00	\$0.00		<a href="#">Terminate</a>
201299	Citizen, Rodney	1/06/2017	20	\$3,265.20	\$0.00		<a href="#">Terminate</a>
201300	Citizen, James	1/06/2017	18	\$2,736.00	\$0.00		<a href="#">Terminate</a>
201296	Citizen, Christopher	1/06/2017	22	\$5,833.33	\$0.00		<a href="#">Terminate</a>
201301	Citizen, Cody	1/06/2017	19	\$2,656.96	\$0.00		<a href="#">Terminate</a>

Message from webpage

? Lodging this Return will lock it from further editing and submit to TasBuild for processing.  
Are you sure you want to continue?

OK Cancel

- D. Did a New Worker commence employment during this return period?
- E. Did a worker cease working in this return period?
- F. When the Return is complete click on "Submit Return to TasBuild".

The information in the return is based on the calculations in the table below:

Worker Number	Worker Name	Hourly rate	Hours per week	Weekly subtotal	Allowance per week		Weekly Ordinary Pay	Daily Rate	Paid Days	Period Pay
					Tool	Special				
987654	CITIZEN, Christopher	Annual Salary \$70,000					Monthly Salary \$5,833.33		22	\$5,833.33
321987	CITIZEN, Cody	\$18.40	X 38	= \$699.20	+ 0	+ 0	= \$699.20	÷ 5 = \$139.84	X 19	= \$2,656.96
765432	CITIZEN, Darren	\$25.00	X 38	= \$950.00	+ 0	+ 0	= \$950.00	÷ 5 = \$190.00	X 22	= \$,4180.00
432876	CITIZEN, James	\$20.00	X 38	= \$760.00	+ 0	+ 0	= \$760.00	÷ 5 = \$152.00	X 18	= \$2,736.00
876543	CITIZEN, Mark	\$26.00	X 38	= \$988.00	+ \$18.30	+ \$50.00	= \$1,056.30	÷ 5 = \$211.26	X 22	= \$4,647.72
654321	CITIZEN, Rod	\$21.00	X 38	= \$798.00	+ \$18.30	+ 0	= \$816.30	÷ 5 = \$163.26	X 20	= \$3,265.20

Chris is on an annual salary of \$70,000 – each month full days are reported against 1/12 of annual salary -  $\$70,000 \div 12 = \$5,833.33$

TasBuild Constructions Pty Ltd workers work a 40 hour week with an RDO which equals a 38 hours week or 7.6 hour day

Cody is a casual worker, his hourly rate of \$23.00 minus the 25% casual loading is \$18.40, thus his Daily Rate is \$139.84

Cody worked 144 hours for the month

$144 \div 7.6 = 18.94$  days therefore Paid Days rounded **UP** to 19 and Period Pay of  $19 \times \$139.84 = \$2,656.96$

Darren’s hourly rate is \$25.00 with no allowances to calculate a daily rate of \$190.00

James is also a casual worker, his hourly rate is \$25.00 including casual loading of 25%. In this instance his flat hourly rate is \$20.00, this calculates to a Daily Rate of \$152.00

James worked 139 hours for the month.

$139 \div 7.6 = 18.29$  days therefore Paid Days rounded **DOWN** to 18 and Period Pay of  $18 \times \$152.00 = \$2,736.00$

Mark’s hourly rate is \$26.00, his weekly allowances include tool allowance of \$18.30 plus leading hand rate of \$50.00 to calculate a daily rate of \$211.26

Rod has had 2 days leave without pay and therefore worked 20 days for the month. Therefore his Period Pay is  $20 \times \$163.26 = \$3,265.20$