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Merry Christmas

Christmas Office
Closure

*From 12pm Friday
22nd December to
Tuesday 2nd January
2024*

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Merry Christmas

Welcome to our final Employer Update for 2023! On behalf of the Chair, Board Members and Staff at TasBuild I would like to welcome all new Employers to the fund and to thank you all for your support during the past year. I would also like to take this opportunity to wish you, your staff and your loved ones a Merry Christmas and a safe, happy and prosperous New Year.

The TasBuild Office will be closed from 12.00pm Friday 22nd December 2023 and will reopen on Tuesday 2nd January 2024 at 8.30am.

Best wishes for the holiday season and we look forward to working with you all in 2024.

Mark Williams CEO

Return Lodgements over Christmas

In keeping with previous years, we will be taking a lenient approach to the lodgement of your December 2023 Employer Return, due on the 14th January 2024.

Whilst we would encourage where possible for Employers to lodge their returns by the due dates, we do understand that the Construction Industry does traditionally close over Christmas and we therefore appreciate that many of you will be taking a well-deserved break through this time. We will therefore be allowing a level of leniency where the December return is lodged after the 14th January 2023.

Please note this leniency does not extend to Late Payments and/or Returns that are due or overdue for prior months and also for Employers that have a poor history of lodgement and/or payment of returns.

Public Holidays – TasBuild's Obligations

TasBuild processes entitlement claims and pays individuals to fund long service leave for the number of weeks applied for. How the worker utilises the payment is their decision.

The Employer still has the responsibility for managing the leave of the Employee, not TasBuild. If a public holiday falls in that period of leave, it is the Employer's responsibility to comply with Fair Work Australia requirements as the Employer has the employment relationship with the worker.

With the Christmas period public holidays and many more in the first half of 2024, we do encourage Employers to seek advice to ensure they are paying their employees correctly if a public holiday falls when they are on paid long service leave with TasBuild.

Casually Employed Workers – Are you Reporting Correctly

There exists a legal obligation for any Employer to register and submit long service contributions for casually employed workers (regardless of age, residency status etc.) working within the construction industry in relevant employment if they work at least 7.6 hours in the period in which you are reporting.

To calculate the number of days to be included in your Employer Return, you total the number of hours the Casual Workers have worked for the period in which you are reporting and divide this by 7.6 (number of hours in a standard working day based on a 38 hour week) or 8 (if based on working a 40 hour week). The result is the number of working days to be reported on the Employer Return.

You do not need to contribute on casual loading, just the base hourly rate multiplied by the number of hours worked to get the Period Pay figure. Only whole days need to be reported, so you may need to round the number up if over 0.5 or down if under 0.5. Please see following example;

Employee A has an hourly rate of \$23.00 minus the 25% casual loading is \$18.40, thus his Daily Rate is \$139.84.

Calculated as \$23.00 divided by 1.25 = \$18.40. \$18.40 x 7.6 = \$139.84

Employee A worked 144 hours for the Month.

Calculated as 144 ÷ 7.6 = 18.94 days therefore Paid Days rounded UP to 19.

Period Pay of 19 x \$139.84 = \$2,656.96

Quarterly Returns

As per Rule 10.2 of the Fund, Payment of Long Service Charge on a quarterly basis, an Employer may apply to TasBuild to submit and pay their returns on a quarterly basis where the Employer contributions are either;

- Less than \$500 per month; or
- Relate to five or less employees; and
- Is to support alignment with the quarterly completion of a Business Activity Statement by a book keeper.

If you have a good compliance history of at least six months and fall into the above categories and wish to change from Monthly to Quarterly Returns please forward a written application via email to secretary@tasbuild.com.au.

Any Employer approved for quarterly payment of the Long Service Charge may have their approval revoked at any time where the Employer is non-compliant with the Rules.

If you are currently reporting and paying Quarterly, yet do not have less than 5 employees or contribute less than \$500 per month your status will not be changed except in cases where you fail to lodge and pay returns on time.

If you have any questions about any topics covered in this newsletter or general questions, please do not hesitate to contact us via email on secretary@tasbuild.com.au or call on (03) 6294 0807.

The information contained in this Employer Newsletter is of a general nature and does not constitute legal advice. We encourage you to seek your own professional advice to find out how the Construction Industry (Long Service) Act applies to you.