

# Revised Estimates for 2011-12



Australian Government

Comcare

**AGENCY:**

**TO:** Comcare, Prudential Management Team, fax number (02) 9280 2770

The *Safety, Rehabilitation and Compensation Act 1988* requires the **principal officer** of each Commonwealth Authority and Entity to give Comcare the information requested below.

**FTE number of 'workers' entitled to benefits under the SRC Act**

Your estimate of the average number of employees, measured in terms of full time annual equivalents (FTEs) in the period 1/7/2011 to 30/6/2012. For example, a person working 50% of normal weekly hours for a full year is measured as 0.5 FTE, while a person working full time for 3 months is equal to 0.25 FTE. In some circumstances 'workers' may include some contractors.

Overleaf is a guide to 'workers' entitled to benefits under the SRC Act. In some circumstances 'workers' may include some contractors.

**Remuneration for 'workers' entitled to benefits under the SRC Act**

Your estimate of remuneration earned in the period 1/7/2011 to 30/6/2012

Overleaf is a guide to remuneration

**Australian Business Number**

**Input Tax Credit Percentage**

Under s78-50 of A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2), if you do not provide the correct extent to which your organisation will be entitled to an Input Tax Credit on your premium, your organisation will be liable for GST on Comcare payments for claims

This is the percentage of GST that your agency can claim as Input Tax Credit. This will be 100% for most agencies.

Name:

Principal officer of the Commonwealth Authority or Entity, or officer authorised to complete this form

Position:

Signature:

Date:

Please nominate an officer who may be contacted if there are queries about the estimates shown on this form:

Name:

Position:

Telephone Number:

Postal Address:

Facsimile Number:

Email Address:

**For assistance, please call the Prudential Management Team on 02 8218 3792.**

## Number of 'workers' entitled to benefits under the SRC Act

Include:

- anyone employed by the Commonwealth or a Commonwealth authority, whether employed: under a law of the Commonwealth or of a state or Territory or under a contract **of** service or apprenticeship; permanently or casually or non-ongoing.
- persons who constitute a Commonwealth authority or its governing body, or are members, acting members, or deputy members of a Commonwealth authority.
- persons declared to be employees under the SRC Act.
- persons on secondment from other entities who are working as employees.

While contractors employed under a contract **of** service should be included, independent contractors employed under a contract **for** services should be excluded. Following are questions to help you decide whether contractors are employed under a contract **of** service or a contract **for** services. If the answer to all or most of these questions is yes, the person is an employee under a contract **of** service and must be included.

- Does the person work exclusively for you?
- Does the person work for you on a continuing basis?
- Do you define the person's hours and place of work?
- Do you supply material/plant, equipment or tools to the person?
- Do you instruct the person in how the work is carried out?
- Is the person required to perform the work personally?
- Do you retain the right to control the manner in which the job is carried out?
- Does the person work under similar conditions to other persons who are classified as your employees?
- Are the person's work conditions governed by an enterprise agreement as defined by the *Fair Work Act 2009*?
- Do you pay the person remuneration by way of salary or wages?
- Is the person paid regularly, for example, weekly/fortnightly/monthly?
- Do you deduct income tax or superannuation payments from the person's remuneration?
- Is the person entitled to penalty or overtime payments?
- Is the person entitled to sick leave, recreation leave and long service leave?

Workers who have been determined as ineligible for workers' compensation cover under the SRC Act must be protected by other means. It is important that you clarify their status during their employment with your agency.

## Remuneration for 'workers' entitled to benefits under the SRC Act

### INCLUDE

- gross wages/salaries, including 'conditions of service' payments normally covered by gross wages and salaries. For example:
  - sick leave
  - annual leave
  - maternity leave
  - long service leave
- overtime
- over-award payments
- district and remote locality allowances
- penalty rates
- piecework payments
- payments for public holidays
- statutory officers' salaries
- allowances such as higher duties allowance, shift allowance, leading hand allowance, first aid allowance, proficiency allowance
- annual leave loading if absorbed into wage/salary
- any benefit that the employee may take as cash but chooses to swap for a non-cash benefit. For example, company car or a payment to a superannuation fund under a salary sacrifice arrangement.

As a guideline, **taxable allowances** should be **included**.

### EXCLUDE

- superannuation payments
  - the employer contribution, except where the contribution is made under a salary sacrifice agreement
  - the productivity component
- workers' compensation benefits
- one-off payments such as
  - annual performance bonus
  - cashed-out annual leave
  - payments made on the termination of employment. For example, redundancy payments, accrued long service leave
- allowance for expenses incurred
- payroll tax
- annual leave loading if not absorbed into wage/salary
- benefits that the employee cannot choose to take as cash.

As a guideline, **non-taxable allowances** should be **excluded**.

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