

Context and Purpose

This Guideline provides guidance on the application, calculation and payment of long service leave for casual staff. These guidelines are to be read in conjunction with Clause 40, Long Service Leave in the *University of South Australia Enterprise Agreement 2023* (the Agreement).

Responsibility

People, Talent & Culture is responsible for the review and management of this Guideline.

A. Leave Entitlement

Amount

- 1. Casual staff who have ten (10) years or more service are entitled to the following long service leave:
 - 1.1. sixty-five (65) working days leave in respect of the first ten (10) years of service, calculated as 6.5 working days per completed year of service; and
 - 1.2. 6.5 working days leave in respect of each subsequent year of service.
- 2. Ex-SACAE, professional, security and grounds staff will be entitled to 10.71 working days of long service leave in respect of the sixteenth and each subsequent year of effective service.
- 3. Entitlements will be calculated on a pro rata basis by averaging the weekly hours of work over the periods of casual employment and expressed as full-time equivalent working days.

Continuous Service

- 4. Long service leave entitlements are calculated on the basis of continuous service with the University.
- 5. Continuous service with the University means:
 - 5.1. Prior to 26 August 2024: service under a casual employment contract or a series of casual employment contracts; and
 - 5.2. From 26 August 2024 onwards: service under a Casual Contract of Employment and Casual Offer(s) of Work.
- 6. Continuous service is not affected by:
 - 6.1. <u>Academic staff</u> a break in service of less than two (2) months or a break in service as a result of the University timetable for end-of-year breaks;
 - 6.2. <u>Professional staff</u>: a break in service of less than three (3) months.
- 7. Seasonal work that does not align to the breaks outlined in part 6 above may be recognised as service by application to the Executive Director: People, Talent, Culture (PTC).

Recognition of service from other employers

- 8. Long service leave entitlements are calculated from a staff member's effective service date.
- 9. In accordance with the Agreement, a casual staff member's effective service date may include service with other Australian universities or other employers with which the University has a reciprocal arrangement, provided that the time period between concluding work with the other university/employer and commencing with the University is:
 - 9.1. not more than two (2) months for academic staff; or
 - 9.2. not more than three (3) months for professional staff.

10. Staff that convert from casual employment to continuing or fixed term employment have their casual service recognised for the purpose of calculating accrued long service entitlements.

Calculating long service leave entitlements for casual staff

- 11. The calculation of long service leave for:
 - 11.1.**Teaching related casual academic activities** is based on the total hours worked as specified in the Agreement for each type of casual activity undertaken. <u>Appendix 1</u> provides an example of the method of calculation.
 - 11.2. **Research related casual academic activities** is based on the actual hours worked. <u>Appendix 2</u> provides an example of the method of calculation.
 - 11.3. **Professional casual activities** is based on the actual hours worked. <u>Appendix 3</u> provides an example of the method of calculation.

B. Taking Long Service Leave

Application

- 12. Once a staff member has completed ten years' service, an application to take long service leave can be made at any time.
- 13. Long service leave will be taken at times and for periods agreed upon by the staff member and the supervisor. The minimum period of time for which a staff member can be absent on long service leave is one (1) working day.

Payment

- 14. Casual staff undertaking teaching related academic employment will be paid at their current rate of pay in proportion to the hours worked in each classification during the preceding three (3) years. <u>Appendix 1</u> provides an example of the method of calculation.
- 15. Casual staff undertaking research related academic employment or professional employment will be paid at their current rate of pay, by calculating an average total hourly rate based on the hours worked in each classification during the preceding three (3) years.

C. Payment in Lieu (Cashing in)

Application

- 16. Staff with ten (10) years or more continuous service may apply to receive a payment in lieu of their long service leave entitlement (i.e. cashing in). The payment (i.e. cashing in payment) will be calculated at the staff member's ordinary rate of pay applicable immediately before the payment is made.
- 17. It is recommended staff seek financial and/or tax advice prior to requesting a long service leave cash in payment.
- 18. Staff must complete the online <u>Cashing in Long Service Leave Application form</u>. This will automatically be sent to Payroll Services for processing. As the cashing in payment is equal to the payment staff would receive if they had taken the leave, staff must nominate the number of equivalent working days of long service leave they seek payment for. When the University makes a cashing in payment, the staff member's long service leave balance will decrease by the number of workings days requested to be cashed in.

Payment

- 19. Payment will be made to the staff member's nominated bank account in the first available pay following receipt of the request, noting Payroll cut off dates apply to processing requests.
- 20. Payments are treated as gross salary on Income Statements (formerly Payment Summaries), taxed at the staff member's marginal tax rate.

21. Receiving a cashing in payment for long service leave will increase the staff member's total taxable income for the financial year in which it is paid. This may have an effect on any taxation benefits that the staff member receives.

Superannuation

22. Long service leave that has been 'cashed in' attracts superannuation contributions. Staff are encouraged to seek advice from the <u>Consultant: Superannuation</u> to discuss how superannuation contributions may be affected.

Responsibility for Update and Review: People, Talent & Culture Unit Approved by: Executive Director: People, Talent & Culture Commencement Date: January 2020 Reviewied: January 2025 Review Date: January 2028

APPENDIX 1 – ACADEMIC (NON RESEARCH) CASUAL STAFF LSL ENTITLEMENT

Step 1. Calculating the LSL Entitlement

Average standard	=	(313/12)	x 10	=	260.83
days per annum		fortnights per annum x w	orking days.		
Standard hours per day	=	7.5			
FTE days worked	=	Total Hours worked,	Standard hours per	day	
FTE years of service	=	FTE days worked/Av	erage standard days	per anni	um
LSL Entitlement	=	FTE years of service	x 6.5 working days		

The following example shows the calculation required to determine the LSL entitlement for a casual academic (non-research) staff member.

Paid Hours	Classification	Additional hours per paid hour	No of hours worked (contracted hours)	Total hours worked
115	UALECB	2	3	345
340	UATUT	2	3	1020
500	UAMRDQ	0	1	500
35	UALECS	4	5	175
			Total	2040

=	2040		
=	2040/7.5	=	272 FTE days
=	272/260.83	=	1.04282 years
=	1.04282 x 6.5	=	6.78 working days
=	6.78 x 7.5	=	50.85 hours
	=	= 2040/7.5 = 272/260.83 = 1.04282 x 6.5	= 2040/7.5 = = 272/260.83 = = 1.04282 x 6.5 =

Step 2. Calculating the LSL Payment

LSL for casual academic (non-research) staff is paid at their current rate of pay in proportion to the hours worked in each classification during the preceding three years. Using the example above, this is illustrated as follows:

Paid hours	Classification	Factor	No. of hours worked	Percentage of total work	
115	UALECB	3	345	16.91	
340	UATUT	3	1020	50.00	
500	UAMRDQ	1	500	24.51	
35	UALECS	5	175	8.58	
			2040	100%	

LSL entitlement will be paid as below:

UALECB 50.85 x	16.91% =	(8.60 hours * UALECB rate of pay) / factor
UATUT 50.85 x	50.00% =	(25.43 hours * UATUT rate of pay) / factor
UAMRDQ	50.85 x 24.51%	= (12.46 hours * UAMRDQ rate of pay) / factor
UALECS 50.85 x	8.58% =	(4.36 hours * UALECS rate of pay) / factor

APPENDIX 2 – ACADEMIC RESEARCH CASUAL STAFF LSL ENTITLEMENT

Average standard	=	(313/12)	x	10	=	260.83
days per annum		fortnights per annur	nx working	g days		
Standard hours per day	=	7.5				
FTE days worked	=	Hours worked/S	tandard ł	nours per	day	
FTE years of service	=	FTE days worked	d/Average	e standar	d days pe	er annum
LSL Entitlement	=	FTE years of serv	vice x 6.5	working	days	

The following example shows the calculation required to determine the LSL entitlement for a casual academic research staff member who has worked a total of 2646 hours.

Total hours worked	=	2646		
FTE days worked	=	2646/7.5	=	352.8 FTE days
FTE years of service	=	352.8/260.83	=	1.352605 years
LSL entitlement	=	1.352605 x 6.5	=	8.79 working days
LSL entitlement	=	8.79 x 7.5	=	65.92 hours

APPENDIX 3 – PROFESSIONAL, AND SECURITY CASUAL STAFF LSL ENTITLEMENT

Average standard	=	(313/12)	х	10	=	260.83
days per annum		fortnights per	annum x	working	days	
Standard hours per day	=	7.35 (security	12.25)			
FTE days worked	=	Hours worked/Standard hours per day				
FTE years of service	=	FTE days worked/Average standard days per annum				
LSL Entitlement	=	FTE years of se	ervice x 6	.5 workin	ig days	

The following example shows the calculation required to determine the LSL entitlement for a casual professional staff member who has worked a total of 5250 hours.

No. of hours worked	=	5250		
FTE days worked	=	5250/7.35	=	714.2857 FTE days
FTE years of service	=	714.2857/260.83	=	2.73851 years
LSL entitlement	=	2.73851 x 6.5	=	17.80 working days
LSL entitlement	=	17.8 x 7.35	=	130.83 hours

NOTES:

- 1. Professional, Security and Grounds staff will accrue 10.71 days per year after 15 years of service.
- 2. The illustration above is an example only, and must be adjusted for those casual security staff who may be rostered to work 12.25 hours shifts.