

Ordinary times earnings checklist

| Employee payments | Salary or wages | Ordinary time earnings |
|--|-----------------|------------------------|
| AWARDS AND AGREEMENTS | | |
| Overtime hours - award stipulates ordinary hours to be worked and employee works additional hours for which they are paid overtime rates | Yes | No |
| Overtime hours – agreement prevailing over award | Yes | No |
| Agreement supplanting award removes distinction between ordinary hours and other hours | Yes | Yes |
| No ordinary hours of work stipulated | Yes | Yes |
| Casual employee – shift-loadings | Yes | Yes |
| overtime payments | Yes | No |
| Casual employee whose hours are paid at overtime rates due to a 'bandwidth' clause | Yes | No |
| Piece-rates – no ordinary hours of work stipulated | Yes | Yes |
| Overtime component of earnings based on 'hourly driving rate' formula stipulated in award | Yes | No |
| ALLOWANCES | | |
| Allowance by way of unconditional extra payment | Yes | Yes |
| Expense allowance expected to be fully expended | No | No |
| Danger allowance | Yes | Yes |
| Retention allowance | Yes | Yes |
| Hourly on-call allowance in relation to ordinary hours of work for doctors | Yes | Yes |
| Payment of expenses | | |
| Reimbursement | No | No |
| Petty cash | No | No |
| Reimbursement of travel costs | No | No |
| Payments for unfair dismissal | No | No |
| Workers' compensation – returned to work | Yes | No |
| – not working | Yes | No |
| LEAVE PAYMENTS | | |
| Annual leave | Yes | Yes |
| Parental Leave – maternity, paternity and adoption leave* | No | No |
| Ancillary leave – eg jury duty, defence forces reserves leave* | No | No |
| TERMINATION PAYMENTS | | |
| Termination payments – in lieu of notice | Yes | Yes |
| – unused annual leave | Yes | No |
| BONUSES | | |
| Performance bonus | Yes | Yes |
| Bonus labelled as ex-gratia but in respect of ordinary hours of work | Yes | Yes |
| Christmas bonus | Yes | Yes |
| Bonus in respect of overtime only | Yes | No |

* These payments are specifically excluded from being 'salary or wages' for superannuation guarantee purposes; however, they may be 'salary or wages' for income tax purposes.

If you have any questions about Ordinary Time Earnings and how it affects SG contributions please contact: our Employer Services hotline on 1300 304 947.