

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.