

REMUNERATION WORKSHEET

To be used as a guide only. Do not return to WorkCover.

This worksheet is provided to assist you to calculate remuneration prior to completing your remuneration return for 2009-2010 and your reconciliation statement for 2008-2009. For a list of remuneration items refer overleaf.

Include all remuneration you **expect** to pay to or for the benefit of workers (including casual staff) between 1/7/2009 to 30/6/2010. Include all the remuneration **paid** to or for the benefit of workers (including casual staff) between 1/7/2008 to 30/6/2009.

Complete the following details for each of your locations

Remuneration includes	\$ (do not include cents)	
	2009-2010 estimate	2008-2009 actual
Gross wages/salaries (including apprentices and trainees, bonuses and any amounts paid to casual staff)	\$	\$
Employer superannuation contributions	\$	\$
Working directors' remuneration (including directors' fees and superannuation)	\$	\$
Salary sacrifice amounts (not already included in wages/salaries)	\$	\$
Other allowances (quantified in monetary terms)	\$	\$
Payments to sub-contractors as deemed workers - refer to the WorkCover website, www.workcover.com	\$	\$
Total value of any fringe benefits (quantified in monetary terms - not grossed up amount)	\$	\$
SUB TOTAL	\$	\$
Less income maintenance paid as a result of a compensable disability (not already deducted from gross wages)	\$	\$
Less termination payments	\$	\$
TOTAL REMUNERATION	\$	\$
Apprentice/trainee remuneration	\$	\$

Important notes

- 1) The apprentice/trainee remuneration only applies to an employer or an apprentice/trainee employed under the *Training and Skills Development Act 2008* (or former Act)
- 2) Transfer 'Total remuneration' and 'Apprentice/trainee remuneration' amounts relevantly to your 2009-2010 remuneration return and 2008-2009 reconciliation statement.

2008-2009

Guide to remuneration

Guide to remuneration

When completing your 2009-2010 remuneration return and 2008-2009 reconciliation statement you will be asked to:

- provide your estimate of the aggregate remuneration for the 2009-2010 financial year and
- record the remuneration paid by you to your workers during the 2008-2009 financial year.

To assist you in providing the correct information, the following is offered as a guide to what remuneration is ie, a payment made to or for the benefit of a worker.

Remuneration includes

- accommodation allowance
- annual leave
- back pay
- bonuses
- call-out or call-back allowance
- clothing allowance
- club subscriptions
- commission
- credit units (trade dollars)
- directors' fees and emoluments (working directors)
- dirt money
- disability allowance
- dry cleaning
- employee (worker) incentive plan contribution
- entertainment allowance
- fares for travel
- first aid allowance
- follow the job allowance
- footwear allowance
- health insurance
- higher duty allowance
- holiday pay
- home entertainment allowance
- incentives
- industry allowance
- instructors' allowance
- leave loading
- life assurance
- living away from home allowance
- loadings
- locality allowance
- long service leave
- meal allowance
- motor vehicle allowance
- over award payment
- overtime allowance
- penalty rates
- personal accident and sickness insurance
- piece work payments (working directors)
- qualification allowance
- remote area allowance
- rental allowance
- representation allowance plan contribution
- salary (inc overtime)
- salary continuance insurance
- school or education expenses
- service increments
- sick pay
- site allowance
- skill allowance
- stand-by or on-call allowance
- study allowance
- superannuation contribution
- supplementary payments
- telephone allowance
- tool allowance
- travelling allowance
- uniform allowance
- wages (inc overtime)
- all other allowances (quantified in monetary terms)

Remuneration and GST

In relation to salary sacrifice benefits, or fringe benefits, remuneration is the GST inclusive value of the benefits.

In the case of payments made to a contractor, as a worker as defined under the *Workers Rehabilitation and Compensation Act 1986*, remuneration is the GST exclusive amount of the prices paid by the employer to the contractor.

Remuneration excludes

- termination payments or redundancy/severance pay or eligible termination payments
- payment by an employer into a fund for a worker's redundancy/severance payments in accordance with a registered industrial agreement or industrial award
- payment as a consequence of cessation of employment of a worker made by a trustee or an employee in the capacity of trustee of a superannuation fund
- income maintenance paid to workers as a result of a compensable disability under the *Workers Rehabilitation and Compensation Act 1986*
- payments made to workers for reimbursement of expenses incurred on behalf of an employer's business
- motor vehicle allowance in relation to the use of the worker's own motor vehicle in the course of their employment, which is less than 70 cents* per kilometre travelled
- accommodation allowance which is less than \$218.30* per day (including living away from home allowance paid as an accommodation allowance in meeting particular criteria) paid as a result of a worker being absent from their home.

* effective from 1 August 2008

Completing your remuneration return and reconciliation statement online

WorkCover offers you a fast, convenient way to submit your 2009-2010 remuneration return and your 2008-2009 reconciliation statement.

You can complete both statements via the internet and have your WorkCover levy calculated automatically.

Simply visit www.workcover.com/reconcile

WorkCoverSA

100 Waymouth Street, Adelaide

South Australia 5000

General enquiries: 13 18 55

Fax: (08) 8233 2990

info@workcover.com

www.workcover.com

Free information support services:

TTY (deaf or have hearing/speech impairments): (08) 8233 2574

Languages other than English: call the Interpreting and Translating Centre - (08) 8226 1990. Ask for an Interpreter to call WorkCover on 13 18 55.

Braille, audio, or e-text: call 13 18 55 and ask for help in an alternative format.

WorkCoverSA is a statutory authority funded by employers to rehabilitate and compensate South Australians injured at work.

© WorkCover Corporation of South Australia, 2009

All rights reserved

Printed May 2009