

## 12.13 Salary On-Costs 2007

On costs should be recovered at full actual rates per individual employee. The following rates will apply:

	Non-casual Academic Staff	Non-casual General Staff	Overtime General Staff	Casual Staff
Payroll Tax	7.53%	7.44%	7.44%	6.57%
Workers Compensation	1.35%	1.35%	1.35%	1.35%
Annual Leave Loading	1.85%	0.50%		
Maternity Leave	0.35%	0.35%		
Long Service Leave	4.47%	4.47%		
<b>Total Pre Superannuation</b>	<b>15.55%</b>	<b>14.11%</b>	<b>8.79%</b>	<b>7.92%</b>

Where practical, actual superannuation rates for existing employees should be used as rates vary from scheme to scheme. Where position is vacant or staff changes are anticipated the following standard rate should be applied.

Productivity Super	3.0%	3.0%		
Superannuation Guarantee				9.00%
Employer Contribution	14.0%	14.0%		
<b>TOTAL</b>	<b>32.55%</b>	<b>31.11%</b>	<b>8.79%</b>	<b>16.92%</b>

(using standard Superannuation rate)

When calculating salaries and on-costs Cost Centres must also allow for the timing of staff increments from one step to the next, promotions and reclassifications.