

## What is remuneration?

**Remuneration is 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
- instructor 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
- paid parental leave (other than payments under the *Paid Parental Leave Act 2010*)
- 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 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 injury 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 relating to the use of the worker's own motor vehicle in the course of their employment, at a rate that does not exceed a prescribed rate\*
- accommodation allowance at a rate that does not exceed a determined total 'reasonable amount' or, if no determination for a particular financial year, at a rate that does not exceed a prescribed rate\*.

\* The above prescribed rates or reasonable amount are determined normally in June each year to operate from 1 July. Full details are available from [www.workcover.com](http://www.workcover.com)

## 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 deemed worker, as defined by the *Workers Rehabilitation and Compensation Act 1986*, remuneration is the GST exclusive amount of the prices paid by the employer to the contractor.

If further clarification is needed regarding the definition of a worker contact WorkCover on 13 18 55 for assistance.

## Completing your remuneration return and reconciliation statement online

WorkCoverSA offers a fast and convenient way to submit your 2013-14 remuneration return and your 2012-13 reconciliation statement. Simply visit:

[www.workcover.com/reconcile](http://www.workcover.com/reconcile)

When completing your 2013-14 remuneration return and 2012-13 reconciliation statement you will be asked to:

- provide an estimate of remuneration you expect to pay your workers for the 2013-14 financial year

and

- record the remuneration paid by you to your workers during the 2012-13 financial year.

## Remuneration worksheet

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

This remuneration worksheet will assist you to calculate remuneration prior to completing your remuneration return for 2013-14 and your reconciliation statement for 2012-13.

Include all remuneration you **expect** to pay to or for the benefit of workers (including casual staff) between 1 July 2013 to 30 June 2014. Include all the remuneration **paid** to or for the benefit of workers (including casual staff) between 1 July 2012 to 30 June 2013.

**Please note there has been a variation to the eligibility of 'trainees' for the purpose of the Apprentice and Trainee Remuneration Exemption (see below).**

Ensure you transfer 'Total remuneration' and 'Apprentice/trainee remuneration' amounts relevant to your 2013-14 remuneration return and 2012-13 reconciliation statement.

Complete the following details for each of your locations

Remuneration includes	\$ (do not include cents)	
	2013-14 estimate	2012-13 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 (for details refer to our website, <a href="http://www.workcover.com">www.workcover.com</a> )	\$	\$
Total value of any fringe benefits (quantified in monetary terms - not grossed up amount)	\$	\$
<b>SUB TOTAL</b>	\$	\$
<b>Less</b> income maintenance paid as a result of a compensable injury (not already deducted from gross wages)	\$	\$
<b>Less</b> termination payments	\$	\$
<b>TOTAL REMUNERATION</b>	\$	\$
Apprentice <sup>1</sup> /trainee <sup>2</sup> remuneration	\$	\$

<sup>1</sup> The apprentice remuneration only applies to an employer for an apprentice who is or will be trained under an approved training contract in an occupation declared to be a 'trade' under section 6 of the *Training and Skills Development Act 2008* (or former Act); or

<sup>2</sup> The trainee remuneration only applies to an employer for a trainee who is or will be trained under an approved training contract (entered into prior to 23 May 2013) in an occupation which is a declared 'vocation' under section 6 of the *Training and Skills Development Act 2008* (or former Act).

### WorkCoverSA

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The following free information support services are available: If you are deaf or have a hearing or speech impairment you can call WorkCoverSA through the National Relay Service (NRS): TTY users can phone 13 36 77 then ask for 13 18 55. Speak & Listen (speech-to-speech) users can phone 1300 555 727 then ask for 13 18 55. Internet relay users can connect to NRS on [www.relayservice.com.au](http://www.relayservice.com.au) then ask for 13 18 55. For languages other than English call the Interpreting and Translating Centre (08) 8226 1990 and ask for an interpreter to call WorkCoverSA on 13 18 55. For Braille, audio or e-text call 13 18 55. The information in this publication is compiled by WorkCover Corporation of South Australia. The data and facts referred to are correct at the time of publishing and provided as general information only. It is not intended that any opinion as to the meaning of legislation referred to is to be relied upon by readers. You should seek independent or legal advice as to any specific issues that are relevant to you, your workplace or organisation.