

e-News

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Newsletter No 91

2 new payroll updates



There have been two payroll updates recently, that you may or may not be across. The first one relates to new rules around employees working on a public holiday, and the second is about overtime and penalty rates for workers in the IT and engineering industries. Read more below.

Employees working on public holidays

Due to a Federal court case on March 28, 2023 (the *CFMMEU v OS MCAP Pty Ltd* [2023] FCAFC 51 case), it has been decided that employers **must now make a request with their employees to work on a public holiday.**

As per the above article link, employers can no longer rely upon contractual requirements or ordinary rostering under Modern Awards or Agreements in order to have employees work public holidays.

An employer, however, can still require an employee to work on a public holiday if the employee's refusal is unreasonable given the nature of the work, reasonable employer expectations, the type of employment, and the level of pay.

Employers relying upon contractual obligations or rostering under Modern Awards or Agreements for any upcoming public holidays, will need to ensure communications are issued to employees confirming that any roster to work is a request to work that can be refused by the employees. The communication should also indicate that the roster is, in effect, in draft until any responses to the request have been received.

Overtime and penalty rates for IT and engineering industries

Employees covered by the Professional Employees Award are now eligible for overtime and penalty rates as per <u>a recent decision made by the Fair Work Commission</u>. The FWC has defined the 38-hour week as ordinary hours and anything outside of those hours is now overtime. Employers are responsible for paying this overtime to their employees. As per the above article, "additionally, penalty rates have been established for work conducted before 6 am or after 10 pm on any day Monday to Saturday, at 125% of the standard rate, and 150% for work conducted on Sundays or public holidays. Employers will need to keep records of all hours worked outside of the 38-hour workweek, before 6 am or after 10 pm between Monday and Saturday, and on Sundays and public holidays." Read the article in the above link for further details.

Latest Articles



What NOT to include in Payslips for Paid Family & Domestic Violence Leave

Something important to call out in relation to paying this leave is the information that is prohibited from being included on the employee's payslip.



eInvoicing: What is it and How to Get Started

This is a list of common business purchases and whether or not each one includes GST or not.

Bookmark it now to make your bookkeeping and BAS prep easier!

New Paid Family &

ATO STP Filing Error





Codes – what do they mean and how do you fix them?

Domestic Violence Leave

> Employees (full-time, parttime, and casual), will soon be able to access 10 days of paid family and domestic violence leave in a 12-month period. This will replace the current 5 days of unpaid leave available to affected employees.

If you haven't set up payroll for STP 2 purposes correctly, you will experience ATO filing errors. See here how to fix these, including a full list of error codes.

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