

THE RICE MARKETING BOARD FOR THE STATE OF NEW SOUTH WALES



Payroll and Entitlements Policy

THE RICE MARKETING BOARD FOR THE STATE OF NEW SOUTH WALES

Payroll and Entitlements Policy

1. Background

This document describes the policies for payroll and entitlements of the Rice Marketing Board for the State of New South Wales ('the Board').

2. Payroll

Payroll is paid on the 15th of the month, for the calendar month. That is, two weeks in arrears and two weeks in advance. If the 15th falls on a weekend or public holiday, then the payroll is processed on the last working day before the 15th of the month.

The Board Secretary is responsible for processing the payroll. In the event that the Secretary is absent, the Admin Officer may process the payroll. The Secretary is responsible for reviewing the payroll to ensure accuracy, on his/her return.

Travel and other reimbursements to Board Members and staff are paid through payroll. Reimbursements are submitted via the Board attendance book or via email to the Secretary and included for approval in the next Board papers. If there is more than one month until the next Board meeting, out-of-session approval may be obtained by email, and the expense reimbursement is ratified at the next Board meeting.

Travel is reimbursed at a rate of 0.812 cents per kilometre. See the Travel, expense reimbursement and entertainment policy for more details.

3. Leave entitlements and approvals

Staff entitlements are provided in accordance with the National Employment standards (refer www.fairwork.gov.au). Entitlements are outlined in staff employment contracts.

- **Annual leave:** Staff receive four weeks of annual leave, based on their ordinary hours of work. A part time employee will accrue annual leave on a pro-rata basis. Any unused leave is rolled over to the following year. Accrued annual leave is capped at six weeks, after which the staff member is required to take leave. Accrued annual leave can only exceed six weeks (pro-rata for part time staff) with the approval of the Board Chair. Annual leave accumulates when an employee is on paid leave, community service leave or long service leave. Annual leave does not accumulate when the employee is on unpaid leave or for a period of annual leave that has been cashed out.
- **Personal/carers leave:** Employees are entitled to 10 days each year for full time, and pro-rata for part time employees. Personal or Sick leave is used when an employee is ill or injured. The carer's leave entitlement is 2 days paid leave per permissible occasion. Carer's leave entitles an employee to take time off to care for an immediate family or household member who is sick or

injured or help during a family emergency. Immediate family is defined in the *Fair Work Act 2009*. An employee's entitlement to paid personal/carers leave accrues progressively during a year of service and accumulates from year to year.

- Parental leave: Parental leave includes maternity leave, paternity or partner leave and adoption leave. This leave allows for up to 12 months unpaid leave. Eligibility for parental leave is after 12 months employment.

A leave application form must be submitted for all leave, and must be approved prior to leave being taken, unless exceptional circumstances (such as emergency sick leave) apply. The Board Secretary's leave form must be emailed to the Board Chair and approval is by return email. The Admin Officer's leave form must be approved by the Board Secretary, by signing and dating the leave application form.

The calculation of leave must be handled through MYOB. A reconciliation confirming the leave calculations is completed at year end. Any adjustments must be fully documented for audit purposes.

A spreadsheet of leave taken is kept by the Board Secretary because MYOB does not retain records for more than two years.

4. Further information

For further information concerning the Board's Policy for payroll and entitlements, please contact:

The Secretary
The Rice Marketing Board for the State of New South Wales
PO Box 151
LEETON NSW 2705
Telephone: (02) 6953 3200
Facsimile: (02) 6953 7684
E-mail: secretary@rmbnsw.org.au

5. Document Approval and Control

a. Version

Reference	Details
File Name	2021-1 Payroll and Entitlements
File location	Policies
Version	2021-1
Status	FINAL

b. Revision History

Version	Revision Date	Summary of Change	Author
2021-1	8/4/21	Creation	C Chiswell
2021-1	4/5/21	Add capped annual leave	ARC

c. Document Approval

Board/Committee Approval	Date
Audit and Risk Committee	4/5/21
Board	20/5/21