

THE RICE MARKETING BOARD FOR THE STATE OF NEW SOUTH WALES



Payroll and Entitlements Policy

2024-1

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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 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.

Mileage is reimbursed at the approved ATO rate in place at the time the expense is incurred. 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.
- **Long Service Leave:** The *Long Service Leave Act 1955* provides full-time, part-time and casual workers in NSW 2 months (8.6667 weeks) paid long service leave when they have completed a continuous period of ten years' service with the same employer. Under some circumstances a worker who has completed five years (but less than ten years) of service may be entitled to a long service pro-rata payment. Examples include if he or she resigns as a

result of illness, incapacity, domestic or other pressing necessity; or is dismissed for any reason except serious and wilful misconduct; or dies.

- Personal/carers leave: The General Manager and the Board Secretary are entitled to 15 days each year. The Part Time employees are entitled to 10 days personal/carers leave per year pro-rata. 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.
- Compassionate & Bereavement leave: Employees can take compassionate leave if:
 - a member of their immediate family or household dies, or contracts or develops a life-threatening illness or injury
 - a baby in their immediate family or household is stillborn
 - they have a miscarriage
 - their current spouse or de facto partner has a miscarriage.

Employees are entitled to 2 days compassionate leave each time they meet the criteria

Employees can take compassionate leave as:

- a single continuous 2 day period
 - 2 separate periods of 1 day each
 - any separate periods as agreed with their manager.
- 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.
 - Family and Domestic Violence Leave – From 1 August 2023 employees are allowed up to 10 days paid Family and Domestic Violence Leave. Employees must be experiencing family and domestic violence to be eligible to take paid family and domestic violence leave.
 - Community Service Leave - Employees may take community service leave for activities such as voluntary emergency management activities or jury duty. An employee is entitled to take community service leave while they are engaged in the activity and for reasonable travel and rest time as agreed with the Chair.

Employees are entitled to 10 days paid jury duty. If jury duty extends beyond 10 days the leave is unpaid. Allowances paid to the employee from the Department of Communities and Justice during any time of paid jury duty leave must be remitted to the Board.

All other Community Service leave, such as for emergency services, is **unpaid** leave. An employee who takes community service leave must give the Board:

- notice of the absence as soon as possible
- the period or expected period of absence.
- the Board may request an employee who has given notice, to provide evidence that they're entitled to community service leave.

Leave Application Forms

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 and General Manager's leave request 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. Definitions

Immediate family

An employee's immediate family includes their:

- spouse or former spouse
- de facto partner or former de facto partner
- child
- parent
- grandparent
- grandchild
- sibling.

Immediate family also includes:

- the immediate family of the employee's spouse or de facto partner (or former spouse or de facto partner)
- step-relations (for example, step-parent and step-child)
- adoptive relations.

5. Insurance Coverage

The Board's insurer is iCare. iCare covers all employee workers compensation claims. iCare will also cover loss, damage or theft of personal items which were with an employee whilst at work or whilst travelling on Board business. In any of these events the Board Secretary must be contacted to ensure the event leading to a claim is appropriately logged. The Board Secretary will work with the Board's iCare Account Manager to ensure all forms are completed in a timely manner.

6. Further information

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

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7. Document Approval and Control

a. Version

Reference	Details
File Name	Draft 2024-1 Payroll and Entitlements
File location	Policies
Version	2024-1
Status	Final

b. Revision History

Version	Revision Date	Summary of Change	Author
2021-1	8/4/2021	Creation	C Chiswell
2021-1	4/5/2021	Add capped annual leave	ARC
2023-1	1/5/2023	Addition of minimum entitlements per National Employment Standards (NES) overseen by Fair Work Australia Addition of definition of Immediate Family	N Dunn
2024-1	09/10/2024	Addition of Insurance cover for workers compensation and personal items	N Dunn

c. Document Approval

Board/Committee Approval	Date
Audit and Risk Committee	4/5/2021
Board	20/5/2021
Board	18/10/2023
Board	16/10/2024