Long Service Leave (Portable Schemes) Community Sector Industry Employer Levy Determination 2021

Disallowable instrument DI2021-91

made under the

Long Service Leave (Portable Schemes) Act 2009, s 56A (1) (Minor changes to levy – employers and voluntary members)

EXPLANATORY STATEMENT

The *Long Service Leave (Portable Schemes) Act 2009* (the Act) establishes the portable long service leave scheme for workers in a covered industry, namely, building and construction, contract cleaning, community sector and security.

Under section 56A of the Act the Governing Board for the Long Service Leave Authority may determine the levy payable by employers for each quarter if:

- the Board recommends a change to the levy; and
- the change is, together with any other changes made to the levy in the 12 months before the determination is made, less than or equal to a variation of 40 basis points.

This disallowable instrument relates to the community sector industry and sets the levy at 1.6% of ordinary wages paid by employers to their employees. The instrument takes effect from 1 July 2021.

In making this determination the Long Service Leave Authority Governing Board has recommended a change to the current levy and the change determined by this instrument meets the criteria set out in section 56A of the Act.

This instrument also revokes the current levy in accordance with section 56A (2)(a) of the Act.