

Long Service Leave (Portable Schemes) Building and Construction Industry Employer Levy Determination 2024

Disallowable instrument DI2024-12

made under the

Long Service Leave (Portable Schemes) Act 2009, s 51 (Determination of levy – employers)

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 51 (2) of the Act the Minister may determine the levy payable by employers for each quarter.

This disallowable instrument relates to the building and construction industry and sets the levy at 2.75% of ordinary wages paid by employers to their employees commencing on 1 October 2024.

In making this determination the Minister has had regard to the recommendation of the Long Service Leave Authority Governing Board in line with the requirements of section 51 (4) of the Act.

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