

**THE UNIVERSITY OF NEWCASTLE**

**2017 Salary On-Costs**



The relevant column of the on-costs schedule to be used depends on whether the salary is to be paid from operating or non-operating funds and the length of contract for fixed term. Note Fixed term appointments attract an additional 0.4% on-cost to provide for contract separation and have different superannuation arrangements dependant on the length of contract.

Enquiries regarding on-costs should be directed to your Financial Planning & Business Support operative or HR Business Partner.

| ON-COST TYPE                          | OPERATING FUNDS      |                      | RESEARCH GRANTS & NON-OPERATING FUNDS<br>ACADEMIC & GENERAL STAFF |                                | OPERATING, RESEARCH & OTHER<br>NON-OPERATING FUNDS | Overtime    |
|---------------------------------------|----------------------|----------------------|---|--------------------------------|--|-------------|
|                                       | Academic Staff       | General Staff        | Non-Contributory<br>Superannuation                                | Contributory<br>Superannuation | Academic & General Staff                           |             |
|                                       | Ongoing & Fixed Term | Ongoing & Fixed Term | Ongoing & Fixed Term  | Ongoing & Fixed Term           | Casual Staff                                       |             |
|                                       | ACAD                 | GEN                  | NONOP   | NOPS                           | CAS  |             |
|                                       | %                    | %                    | %   | %                              | %  |             |
| Contributory Superannuation           | 14.00                | 14.00                | 0.00  | 14.00                          | 0.00   |             |
| Productivity Superannuation           | 3.00                 | 3.00                 | 9.50  | 3.00                           | 9.50   |             |
| Payroll Tax                           | 5.45                 | 5.45                 | 5.45  | 5.45                           | 5.45   | 5.45        |
| PRT on Employer Superannuation        | 0.93                 | 0.93                 | 0.52  | 0.93                           | 0.52   |             |
| Workers Comp. Insurance               | 0.50                 | 0.50                 | 0.50  | 0.50                           | 0.50   | 0.50        |
| Long Service Leave                    | 2.87                 | 2.87                 | 2.87  | 2.87                           | 0.00   |             |
| Parental Leave                        | 1.25                 | 1.25                 | 1.25  | 1.25                           | 0.00   |             |
| Annual Leave & Annual Leave Loading * | 9.50                 | 9.50                 | 9.50  | 9.50                           | 0.00   |             |
| <b>Total</b>                          | <b>37.50</b>         | <b>37.50</b>         | <b>29.59</b>  | <b>37.50</b>                   | <b>15.97</b>                                       | <b>5.95</b> |

\* Annual Leave on-cost percentage is reduced when staff take annual leave entitlement during the year

\* In accordance with relevant Enterprise Bargaining Agreements Annual Leave Loading is paid to academic and professional staff in December.

| ON-COST TYPE   | OPERATING FUNDS      |                      | RESEARCH & PROJECT ACCOUNTS<br>ACADEMIC & GENERAL STAFF |                                | OPERATING, RESEARCH<br>& PROJECT ACCOUNTS | Overtime |
|--|----------------------|----------------------|---|--------------------------------|---|----------|
|  | Academic Staff       | General Staff        | Non-Contributory<br>Superannuation                      | Contributory<br>Superannuation | Academic & General Staff                  |          |
|  | Ongoing & Fixed Term | Ongoing & Fixed Term | Ongoing & Fixed Term                                    | Ongoing & Fixed Term           | Casual Staff                              |          |
|  | ACAD                 | GEN                  | NONOP   | NOPS                           | CAS                                       |          |
| <u>Leave Paid</u>  |                      |                      |   |                                |   | 8205     |
| Annual Leave   | 8103 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Leave Loading  | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                |          |
| Long Service Leave   | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| <u>Increase (Decrease) Employee Leave Balances</u>                 | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Annual Leave   | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Leave Loading  | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                |          |
| Long Service Leave   | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| <u>Standard On-Costs</u>   | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Payroll Tax  | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| PRT on Employer Superannuation                                     | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                |          |
| Workers Comp. Insurance  | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Parental Leave   | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                |          |
| <u>Superannuation</u>  | 8105 / 8105          | 8205 / 8205          | 8105, 8205  | 8105, 8205                     | 8105, 8205                                | 8205     |
| Contributory Superannuation  |                      |                      |   |                                |   |          |
| Employer Contribution  | 8106 / 8106          | 8206 / 8206          |   | 8106, 8206                     |   |          |
| State Super Fund   | 8106 / 8106          | 8206 / 8206          |   | 8106, 8206                     |   |          |
| State Authority Super Scheme                                       | 8106 / 8106          | 8206 / 8206          |   | 8106, 8206                     |   |          |
| Super for Australian Universities                                  | 8106 / 8106          | 8206 / 8206          |   | 8106, 8206                     |   |          |
| Miscellaneous Schemes  | 8106 / 8106          |                      |   |                                |   |          |
| Productivity Superannuation  |                      |                      |   |                                |   |          |
| Tertiary Education Super Scheme<br>( was TESS now Award Plus Plan) | 8106 / 8106          | 8206 / 8206          | 8106, 8206  | 8106, 8206                     | 8116, 8216                                |          |
| State Authority Super Scheme<br>(SASS)                             | 8106 / 8106          | 8206 / 8206          |   |                                |   |          |