

LONG SERVICE LEAVE (LSL) MATRIX

	Entitlement	Absences Not Contributing to Service	Re-employing after Termination	Pro Rata	Rate of Pay	How Can LSL Be Taken?	Do Casual Employees Have Entitlement	Cashing Out of LSL	Notice Requirement to Take LSL	Interaction with Public Holidays	Record Keeping Requirements
ACT	6.0667 weeks after 7 years, then 0.8667 weeks per completed year. On termination, entitlement calculated on completed years	Unpaid Parental Leave, any other leave granted by the employer except for annual leave, LSL and up to 14 days absence per year on account of illness or injury	2 months if terminated by the employer or employee and re-employed.	Between 5 and 7 years. <b>Employer:</b> dismissal other than serious and wilful misconduct; or <b>employee:</b> resignation due to retirement, illness, incapacity or domestic or other pressing necessity or death. Calculation on completed years and months.	<b>Full Time:</b> Ordinary remuneration employee would have received if leave had not been taken. Rate includes allowances payable for skills, qualifications, board and lodging, bonuses but not overtime or penalties.  If the employee has worked full-time within two years of becoming entitled to leave, payment is calculated as the average over the prior five years to becoming entitled.  If employee is remunerated wholly or partly by commission, rate payable is average of all salaries/wages/commissions over the last 12 months.  <b>Part Time/Casual:</b> The ordinary remuneration shall be calculated by multiplying the average number of hours (including overtime hours) worked each week by the employee during the period of 12 months immediately on the day on which the employee became entitled to the leave by the ordinary remuneration of the employee.	Silent	Yes	Silent in the ACT. Yes, only once entitled and if agreed in writing.	Employee entitled to take leave as soon as entitlement arises (taking into consideration the needs of the organisation). Employer must provide 60 days written notice when requiring the employee to take the leave.	Public holidays extend the period of LSL	7 years following termination of employment
NT	13 weeks after 10 years then 6.5 weeks for each 5 years service. Payment made on completed years only	Generally, absences on leave without pay, workers compensation, unpaid maternity leave, and unpaid sick leave will not count as time worked for the purpose of calculating the entitlement to long service leave	2 months if terminated by either party and then re-employed	Between 7 and 10 years, calculation on completed years and months. <b>Employer:</b> dismissal other than serious and wilful misconduct; or <b>employee:</b> resignation due to retirement, illness, incapacity or domestic or other pressing necessity or death. Payment made on completed years only	<b>Full Time:</b> Rate of pay as per the fixed terms of employment. If not fixed rate, then rate of pay equals the rate at commencement of leave x average hours over period of employment.  For commission based employees, rate of pay = average over the last 12 months <b>Part Time/Casual:</b> Rate of pay = rate at commencement of leave x average hours last 12 months of continuous service	One continuous period unless agreed by employer and employee and if agreed, each period is not less than 4 weeks	Yes	No	Usually the time for taking leave is by mutual agreement between employee and employer, however the employer can require the employee to take long service leave by providing 2 months notice.	Public holidays and weekends are deemed to be part of the long service leave	Records must be kept for 3 years after termination or 6 years after all final monies have been paid out in the case of the death of an employee.
NSW	2 months after 10 years, then 1 month for each 5 years thereafter. On termination after 15 years, entitlement is based on completed years only	Any unpaid leave unless it's on account of illness or injury	2 months if terminated by employer and then re-employed however no time limit if stood down due to slackness of trade	Between 5 and 10 years. <b>Employer:</b> dismissal other than serious and wilful misconduct; or <b>employee:</b> resignation due to illness, incapacity or domestic or other pressing necessity or death.	<b>Full Time and Part Time:</b> Paid at the ordinary pay rate which has been paid to a worker prior to taking leave or an average of the last five years ordinary pay earnings, whichever is greater. Includes an average of any bonus or other incentive payments paid over the past 12 months (if the last pay is greater) or five years (if five years is greater) unless earning more than \$167,500 per year.  For commission only employees, rate of pay is the average weekly ordinary rate of pay earned during the previous 12 months, or the average weekly ordinary rate of pay earned during the previous five years.  <b>Casual:</b> Where hours are not fixed (eg casual), pay the greater of the average hours over the last 12 months or the last 5 years (at the current hourly rate of pay).	One continuous period - separate periods may be agreed as follows: 2 months = 2 periods, less than 19.5 weeks = 2 or 3 periods, more than 19.5 weeks = 2, 3, or 4 periods.  An employer and employee can agree to a shorter period of LSL, such as 1 day	Since 9 May 1985 - no entitlement prior to this date	No	Yes, the employer can give 1 months' notice after employee has LSL entitlement. *From 24 March 2022: an employer may, under section 4(10A), give a worker less than 1 months' notice if the worker agrees to the lesser period of notice	Public holidays extend the period of LSL	Records must be kept for 6 years following termination of employment
QLD	8.667 weeks after 10 years then 4.33 weeks for each 5 years thereafter. After 15 years can take it as it accrues	Absence due to illness or injury where employee is not paid; employee has been on unpaid leave granted by employer (eg unpaid parental leave), absences due to industrial dispute, defence reserve leave	3 months if terminated by either party and then re-employed however no time limit if stood down due to slackness of trade	Between 7 and 10 years. <b>Employer:</b> in any circumstance other than due to the employee's conduct, capacity or performance; or the employer unfairly dismissing the employee. <b>Employee:</b> death or due to illness, incapacity, domestic or other pressing necessity.	<b>Full Time:</b> What the employee would have received for working their ordinary hours - not including overtime. If the employee has been part time or casual at any time during their service, then its Total ordinary hours worked during the period of service x 0.86667 / 52 Commission averaged by: commission paid in last 12 months/52.179 <b>Part Time/Casual:</b> Total ordinary hours worked during the period of service x 0.86667 / 52 - at the current hourly rate of pay	Yes, casuals have an entitlement. (From 30 March 1994). Prior to that only if having worked at least 32 hours in each consecutive 4-week period. (23 June 90 to 30 March 1994)	If permitted by an award/ workplace agreement or by approval of the Commissioner.	By mutual agreement. If no mutual agreement can be reached, employer must provide 3 months written notice for the employee to take at least 4 weeks LSL	Public holidays extend the period of LSL	Records must be kept for 6 years	
SA	13 weeks after 10 years then 1.3 weeks for each year of service. Payment made on completed years only	Generally, absences on leave without pay, maternity leave and absences for industrial disputes and stand-downs do not count as time worked	2 months if terminated by employer and then re-employed	Between 7 and 10 years. <b>Employer:</b> in any circumstance other than due to the employee's conduct, <b>Employee:</b> any reason except unlawful termination of contract. Payment made on completed years only	<b>Full Time:</b> If full time for at least 3 years, employee is paid at ordinary rate of pay not including shift penalties and overtime.  Commission based employees: Use average weekly wage over past 12 months excluding any period where the employee was on unpaid leave for the full week. <b>Part Time/Casual:</b> If part time or casual during the last 3 years then average weekly rate of pay over the last 3 years. When averaging wages for part-time/casual employees, disregard any periods where the employee was on unpaid leave for the week. (This includes overtime hours)	One continuous period or as agreed between employer and employee	Yes	Yes - if agreement is in writing	Employee entitled to take leave as soon as entitlement arises (taking into consideration the needs of the organisation). The employer should give a worker at least 60 days notice of the date from which leave is to be taken	Public holidays do not extend LSL	Records must be kept throughout the period of the worker's service and for at least three years after the termination of that service
TAS	8.667 weeks after 10 years then 4.33 weeks for each 5 years thereafter	Generally, absences on leave without pay, maternity leave and absences due to industrial dispute and stand-downs	3 Months if terminated by employer and then re-employed. 6 Months if stood down due to slackness of trade	Between 7 and 10 years. <b>Employer:</b> dismissal other than serious and wilful misconduct; or <b>employee:</b> resignation due to reaching retirement age, illness, incapacity or domestic or other pressing necessity or death.	<b>Full Time/Part Time:</b> Rate of pay that the employee would receive if the employee remained at work during that period - including shift penalties/loadings and all-purpose allowances but not including overtime, bonus payments or meal allowances. Commission employees = average weekly rate over the last 3 months.  <b>Casual:</b> Average weekly pay over the last 12 months immediately prior to the commencement of leave.	One continuous period - or, if agreed between employer and employee, 2 separate periods	Must work at least 32 hours in each consecutive 4 week period. Prior to Dec 1979, there was no requirement to work the 32 hours (i.e even 1 hour per week would contribute to service)	Yes	Employee entitled to take leave as soon as entitlement arises (taking into consideration the needs of the organisation).	Public holidays extend the period of LSL	Up to 12 months following termination of employment
VIC	6.0667 weeks after 7 years service	Up to 52 weeks unpaid Leave will count as service, and in the case of a casual or seasonal employee, paid or unpaid parental leave that is not longer than 104 weeks will count towards service. Any absence on account of illness or injury counts towards service	12 weeks if termination initiated by the employer or the employee, except when terminated for serious and wilful misconduct	No pro-rata entitlement prior to 7 years continuous service	<b>Full Time:</b> If hours fixed for 2+ years then it's Ordinary rate of pay immediately prior to taking the leave, including cash value of any board or lodging. However if ordinary rate of pay is not fixed for more than 2+ years, then the greater of average weekly pay over last 52 weeks, 260 weeks or full period of continuous employment.  Commissions and bonuses may be counted as part of ordinary pay if they are included in the employee's oral or written contract of employment. <b>Part Time/Casual:</b> If hours have changed within the 2 years immediately preceding the leave, then the average number of weekly hours immediately prior to commencement of leave for 52 weeks, 260 weeks or whole period of continuous employment, whichever is the greater. Disregard any periods the employee was on unpaid leave for the week.	The period requested must not be less than one day. The employer can decline the request based on reasonable business grounds. LSL can be taken at half pay for twice as long, if it is reasonable considering the needs of the employee and the business.	Yes - providing that the break between service periods is no longer than 12 weeks (or as per engagement for seasonal casuals)	No	Employer must provide 12 weeks written notice if requiring the employee to take the leave	Public holidays extend the period of LSL	Records must be kept for at least 7 years following termination of employment
WA	8.667 weeks after 10 years then 4.33 weeks for each 5 years thereafter	Periods of leave for which the employee has not received payment. NB GPPL is included as service	2 months if terminated by the employer and then re-employed (other than slackness of trade will be 6 months)	Between 7 and 10 years. <b>Employer:</b> dismissal other than serious and wilful misconduct; or <b>employee:</b> resignation, illness, incapacity or domestic or other pressing necessity or death.	<b>Full Time:</b> Paid at the ordinary rate of pay applicable at the time the leave is taken. Ordinary pay does not include shift premiums, overtime, penalty rates and allowances. For an employee who is paid by results, such as piece rates or commission work, the rate of pay while on long service leave is the average weekly rate earned during the past 12 months of employment. Including overtime hours. <b>Part time/Casual:</b> A part time or casual employee is paid LSL at the ordinary rate of pay for the average number of hours worked over the period of employment. (this will include overtime hours).	One continuous period, or if the employer and employee agree, can be taken in separate periods. An employee may also request that an employer grant them leave at half pay or double pay. An employer is not obligated to agree to a request to take long service leave in a flexible manner.	Yes	Yes - if agreed in writing	An employer cannot direct an employee who is covered by the Long Service Leave Act to take long service leave at a particular time.	Public holidays extend the period of LSL	Records must be kept for 7 years following termination of employment