

## Checklists for salary or wages and ordinary time earnings

Payments to an employee in relation to...	Salary or wages?	OTE?
<b>Awards and Agreements</b>		
Overtime hours - award stipulates ordinary hours to be worked and employee works additional hours for which they are paid overtime rates	Yes	No
Overtime hours - agreement prevailing over award	Yes	No
Agreement supplanting award removes distinction between ordinary hours and other hours	Yes	Yes
No ordinary hours stipulated	Yes	Yes
Casual employee -		
- shift loadings	Yes	Yes
- overtime payments	Yes	No
Casual employee whose hours are paid at overtime rates due to a 'bandwith' clause	Yes	No
Piece-rates - no ordinary hours of work stipulated	Yes	Yes
Overtime component of earnings based on 'hourly driving rate' formula stipulated in award	Yes	No
<b>Allowances</b>		
Allowance by way of unconditional extra payment	Yes	Yes
Expense allowance expected to be fully expended	No	No
Danger allowance	Yes	Yes
Retention allowance	Yes	Yes
Hourly on-call allowance in relation to ordinary hours worked for doctors	Yes	Yes
<b>Payment of Expenses</b>		
Reimbursement	No	No
Petty Cash	No	No
Reimbursement of travel costs	No	No
Payments for unfair dismissal	No	No
Workers compensation -		
- in lieu of notice	Yes	Yes
- unused annual leave	No	No
<b>Leave Payments</b>		
Annual Leave	Yes	Yes
Parental Leave - maternity, paternity, and adoption leave	No *	No
Ancillary leave - eg jury duty, defence forces reserve leave	No *	No
<b>Termination Payments</b>		
Termination payments		
- in lieu of notice	Yes	Yes
- unused annual leave	Yes	No
<b>Bonuses</b>		
Performance bonus	Yes	Yes
Bonus labelled as ex-gratia but in respect of hours of work	Yes	Yes
Christmas bonus	Yes	Yes
Bonus in respect of overtime only	Yes	No

\* These payments are specifically excluded from being 'salary & wages' for superannuation guarantee purposes; however they may be 'salary & wages' for income tax purposes.