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## OVERVIEW

This quick reference guide provides instruction for employers on how to complete the Levy Advice Form to lodge a levy return as required under subsection 5(1) of the [Coal Mining Industry \(Long Service Leave\) Payroll Levy Collection Act 1992](#) (Collection Act).

Collection of the levy return is the responsibility of the Coal Mining Industry (Long Service Leave Funding) Corporation (CLSL). The levy return collects information relating to the employment of eligible employees as defined in subsection 4(1) of the [Coal Mining Industry \(Long Service Leave\) Administration Act 1992](#) (Administration Act) to allow CLSL to perform its functions. Employers are required to submit a levy return for each month that they employ eligible employees.

## IMPORTANT INFORMATION

Coal LSL is required to approve the levy return form as a notifiable instrument in accordance with subsection 4(2A) of the Collection Act. To access the levy return in the format required for submission, please visit [our website](#).

This quick reference guide is for levy returns for periods after 1 January 2024. The information on the levy return allows CLSL to collect information on casual employees required to implement changes made to CLSL's legislation as a result of the [Fair Work Legislation Amendment \(Protecting Workers Entitlements\) Act 2023](#).



# 2. HEADER

Please upload this form to the [COAL LSL Online Services](#)

LEVY ADVICE FORM

1

Employer details	
Employer ID:	
Company name:	

2

LEVY FOR THE

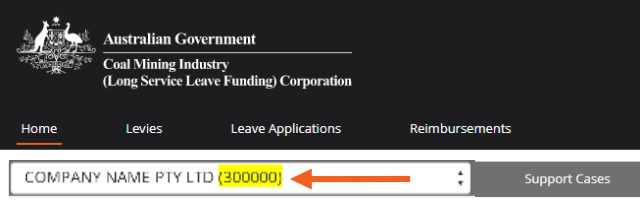
MONTH	January
YEAR	2024

3

Total eligible wages:	\$0.00
Total levy payable:	\$0.00

This section requires identifying information of the employer of eligible employees such that Coal LSL can confirm that the entity has fulfilled its obligations to submit the levy return.

## 1. Employer Details

<b>Employer ID</b>	Enter the Employer ID provided to employer by Coal LSL at time of registration. This is a six- or seven-digit number found on your registration letter or when you log in to Online Services (see image).	Required
		
<b>Company name</b>	Enter the legal entity name of the employer lodging the levy.	Required

## 2. Date

<b>Month</b>	Enter the pay period month for the levy return. The levy return for a given month must be submitted within 28 days of the end of that month.	Required
<b>Year</b>	Only >2024 can be selected on this form. Use <a href="#">previous form</a> for levy return prior to pay period January 2024.	Required

## 3. Totals

<b>Total eligible wages</b>	This is the sum of eligible wages paid for all employees. This figure is automatically tallied from the 'Eligible wages' column in the Employee Details section.	Required						
<b>Total levy payable</b>	This is the sum of the total levy payable for all employees. This figure is automatically tallied from the 'Levy paid' columns in the Employee Details section. If an error warning appears, this means the 'Levy paid figure' does not align with the 'Eligible wages' figure in the Employee Details section (see image below). You must ensure the date's applicable levy rate (e.g. Jan 2023 = 2.7%) is applied to the eligible wage amount (e.g., eligible wage x levy rate = levy paid. \$10,000 x 2.7% = \$270).	Required						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; padding: 2px;">Eligible wages \$</th> <th style="width: 30%; padding: 2px;">Levy paid \$</th> <th style="width: 40%; padding: 2px;">The levy rate is 2.7% of all eligible wages as of 1 July 2023</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">\$10,000.00</td> <td style="text-align: center; padding: 2px;">\$270.00</td> <td style="padding: 2px;"></td> </tr> </tbody> </table>			Eligible wages \$	Levy paid \$	The levy rate is 2.7% of all eligible wages as of 1 July 2023	\$10,000.00	\$270.00	
Eligible wages \$	Levy paid \$	The levy rate is 2.7% of all eligible wages as of 1 July 2023						
\$10,000.00	\$270.00							

# 3. ENTRANTS

ENTRANTS				Employee postal address				Work status ( FS / PS / FW / PW / C )	Date of birth (dd/mm/yyyy)	Start date	Employee personal details	
LSL number	Surname	Given name(s)	Gender	Street	Suburb	State	Postcode				Mobile number	Email address
								FS - full-time salaried				
								PS - part-time salaried				
								FW - full-time wages				
								PW - part-time wages				
								C - casual				

This section is to record detailed **information in relation to employees commencing eligible employment** in the reporting period.

<b>LSL number</b>	Enter employee's LSL number (LSL ID) if known. If the employee is new to the scheme and has not been assigned a number, leave this blank. This is a six- or seven-digit number with no spaces.	Required
<b>Surname</b>	Abbreviations, preferred names and nicknames are not accepted. Once the surname is provided, relevant cells will highlight to indicate required fields. If an error message appears, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Given name(s)</b>	Enter employee's legal first and middle name(s) consistent with formal identification. Abbreviations, preferred names and nicknames are not accepted.	Required
<b>Gender</b>	Select employee's gender from the dropdown box.	Required
<b>Postal address</b>	Enter employee's current postal address in full (PO boxes are accepted). Coal LSL will validate the address against Australia Post records.	Required
<b>Work status</b>	Select the employee's type of employment and remuneration arrangement as outlined in their employment agreement.	Required
<b>Date of birth</b>	Enter employee's date of birth in the correct format (dd/mm/yyyy).	Required
<b>Start date</b>	Enter the date the employee started eligible employment in the correct format (dd/mm/yyyy). Start date must be within the current levy return period; we cannot process future month start dates.	Required
<b>Mobile number</b>	If known, enter employee's personal mobile number in the correct format (0412312312). A landline or work mobile number is not accepted.	Required (if known)
<b>Email address</b>	If known, enter employee's personal email address. A personal mobile and email address are highly desirable for future communication and identification purposes.	Required (if known)



Watch the [video tutorial for the Entrants section](#) on our website.



## 5. LEAVE SECTION

PERIODS OF UNAUTHORISED ABSENCE, UNPAID LEAVE , WORKERS COMPENSATION LEAVE OR LONG SERVICE LEAVE						
LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Type of leave (L / W / LSL)	Date leave commenced	Date leave concluded
				L - leave without pay		
				W - workers compensation		
				LSL - long service leave		

This section is to record any **periods of absence or leave** within the reporting period that will impact the employee's qualifying service or eligible wage amount. Coal LSL can cross-check dates with current In-service Leave Applications to ensure the employer is paying a levy for the employee currently on long service leave.

<b>LSL number</b>	Enter employee's LSL number (LSL ID). The number can be found in Online Services under the 'Current employees' tab.	Required
<b>Surname</b>	Enter employee's legal surname consistent with formal identification. Abbreviations, preferred names and nicknames are not accepted. Once the surname is provided, relevant cells will highlight to indicate required fields. If an error message appears, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Given name(s)</b>	Enter employee's legal first and middle name(s) consistent with formal identification. Abbreviations, preferred names and nicknames not accepted. If an error message appears, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Date of birth</b>	Enter employee's date of birth in the correct format (dd/mm/yyyy). If there is an error in relation to this field, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Type of leave</b>	Select the type of leave the employee is on in the levy return period. If the employee is on 'in-service' long service leave during the reporting period, ensure to provide the original start and end dates of the submitted leave application. If employee takes leave for the entire month, ensure they are listed in the 'Employee details' section with their leave type. Certain periods of unpaid or unauthorised leave found in s 39A(2)(b) of the Administration Act (including community service and certain periods of stand down) should not be included in this section.	Required
<b>Date leave commenced</b>	Enter employee's leave commencement date in the correct format (dd/mm/yyyy). If employee is listed as L/W and LSL in the same month, ensure L/W dates are not overlapping with approved LSL application. Leave date must be within either the current or a previous levy reporting month; we cannot process future month leave dates. When leave is ongoing, ensure you report the exact same commenced date on all the applicable Levy Advice forms.	Required
<b>Date leave concluded</b>	Enter employee's leave end date in the correct format (dd/mm/yyyy). If employee is on ongoing L/W leave type or of the leave carries through to the next month, leave this field blank.	Required (if applicable)



Watch the [video tutorial for the Leave section](#) on our website.

# 6. CHANGE OF WORK STATUS

CHANGE OF WORK STATUS						
LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Previous work status	New work status	Date of change
				FS - full-time salaried	FS - full-time salaried	
				PS - part-time salaried	PS - part-time salaried	
				FW - full-time wages	FW - full-time wages	
				PW - part-time wages	PW - part-time wages	
				C - casual	C - casual	

List any **changes in type of employment** occurring within the reporting period that will impact the reporting requirements for an employee. This section allows the employer to enter information upfront instead of having to action a warning message on Online Services.

<b>LSL number</b>	Enter employee's LSL number (LSL ID). The number can be found in Online Services under the 'Current employees' tab.	Required																																																					
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<b>Given name(s)</b>	Enter employee's legal first and middle name(s) consistent with formal identification. Abbreviations, preferred names and nicknames not accepted. If there is an error in relation to this field, cross-check information in Online Services under the 'Current employees' tab.	Required																																																					
<b>Date of birth</b>	Enter employee's date of birth in the correct format (dd/mm/yyyy). If an error message appears, cross-check information in Online Services (current employees).	Required																																																					
<b>Previous work status</b>	Select work status the employee is changing from as declared on the previous month's Levy Advice form. Only list the employee in this section if they are changing between full-time, part-time or casual status. Do not use this field if they are changing between their salary or wage type.	Required																																																					
<b>New work status</b>	Select the work status the employee is changing to. Ensure employee is listed twice in the 'Employee details' section with both the old and new work statuses. The 'Eligible wage' must be split between each status as applicable e.g. if the employee's eligible wage for the entire month is \$10,000 and the employee has changed work status from FS to PS throughout the month, do not record \$10,000 twice, split the \$10,000 between each line (see below: PS 75% = \$7,500. FS 25% = \$2,500).	Required																																																					
	<table border="1"> <thead> <tr> <th colspan="7">CHANGE OF WORK STATUS</th> </tr> <tr> <th>LSL number</th> <th>Surname</th> <th>Given name(s)</th> <th>Date of birth (dd/mm/yyyy)</th> <th>Previous work status</th> <th>New work status</th> <th>Date of change</th> </tr> </thead> <tbody> <tr> <td>123456</td> <td>Smith</td> <td>Jane</td> <td>31/07/1980</td> <td>FS - full-time salaried</td> <td>PS - part-time salaried</td> <td>1/01/2024</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="8">EMPLOYEE DETAILS</th> </tr> <tr> <th>LSL number</th> <th>Surname</th> <th>Given name(s)</th> <th>Date of birth (dd/mm/yyyy)</th> <th>Work status (FS / PS / FW / PW / C / L / W)</th> <th>Hourly rate of pay \$</th> <th>Eligible wages \$</th> <th>Levy paid \$</th> </tr> </thead> <tbody> <tr> <td>123456</td> <td>Smith</td> <td>Jane</td> <td>31/07/1980</td> <td>FS - full-time salaried</td> <td>\$50.00</td> <td>\$2,500.00</td> <td>\$67.50</td> </tr> <tr> <td>123456</td> <td>Smith</td> <td>Jane</td> <td>31/07/1980</td> <td>PS - part-time salaried</td> <td>\$50.00</td> <td>\$7,500.00</td> <td>\$202.50</td> </tr> </tbody> </table>	CHANGE OF WORK STATUS							LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Previous work status	New work status	Date of change	123456	Smith	Jane	31/07/1980	FS - full-time salaried	PS - part-time salaried	1/01/2024	EMPLOYEE DETAILS								LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Work status (FS / PS / FW / PW / C / L / W)	Hourly rate of pay \$	Eligible wages \$	Levy paid \$	123456	Smith	Jane	31/07/1980	FS - full-time salaried	\$50.00	\$2,500.00	\$67.50	123456	Smith	Jane	31/07/1980	PS - part-time salaried	\$50.00	\$7,500.00	\$202.50	
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<b>Date of change</b>	Enter the date of the work status change in the correct format (dd/mm/yyyy). The date of change must be within the current levy reporting month; we cannot process future month changes.	Required																																																					



Watch the [video tutorial for the Change of Work Status section](#) on our website.




# 7. EMPLOYEE DETAILS

EMPLOYEE DETAILS																					
LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Work status (FB / PS / FW / PW / C / L / W)	Payroll week start date	Week 1 hours	Week 2 hours	Week 3 hours	Week 4 hours	Week 5 hours	Week 6 hours	Is the employee's casual loading rate quantified in their industrial instrument?	Total base rate of pay \$	Total ordinary rate of pay \$	Incentive based payments / bonuses \$	Casual loading (if applicable) \$	Hourly rate of pay \$	Eligible wages \$	Levy paid \$	Method of calculating eligible wage	
				01 - full-time salaried 02 - part-time salaried 03 - full-time wages 04 - part-time wages 05 - casual 06 - leave without pay 07 - workers compensation																	

This section is to collect the **specific eligible wage** and **employment information** required for all eligible employees employed in the reporting period and is being collected for accurate reporting and to improve downstream business processes i.e. reimbursement.

The weekly breakdown of hours worked by casual and part-time employees is now required to align with legislative requirements.

## Helpful Tips

-  List all employees in this section who were listed in the Entrants, Exits and Leave sections of the Levy Advice Form.
-  For guidance on information to provide for employees on leave for whole or part month, refer to the [Leave Section](#) of this guide.
-  Employees are to be listed twice in this section if they are listed in the Change of Work Status section on the Levy Advice form. If they are not changing work status, only list once.

<b>LSL number</b>	Enter employee's LSL number (LSL ID). The number can be found in Online Services under the 'Current employees' tab.	Required
<b>Surname</b>	Enter employee's legal surname consistent with formal identification. Abbreviations, preferred names and nicknames are not accepted. If there is an error in relation to this field, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Given name(s)</b>	Enter employee's legal first and middle name(s) consistent with formal identification. Abbreviations, preferred names and nicknames not accepted. If there is an error in relation to this field, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Date of birth</b>	Enter employee's date of birth in the correct format (dd/mm/yyyy). If there is an error in relation to this field, cross-check information in Online Services under the 'Current employees' tab.	Required
<b>Work status</b>	Select employee's type of employment as per employment agreement.	Required

(continued on next page...)

<p><b>Payroll week start date</b></p>	<p>List the first day of the first payroll week that ends in the levy month, even for employees who commence eligible employment on a date other than the payroll week start date (e.g if an employee's start date is 13/02/2024, but the first day of the payroll cycle for that employee is 29/01/2024, enter the payroll week start date as 29/01/2024 on the February 2024 levy advice form. This is because the 7-day period commencing 29/01/2024 ends in February. The payroll week start date on the March 2024 levy advice form for this employee would then be 26/02/2024).</p> <p>The payroll week start date may be different for individual employees, depending on their employment arrangement.</p> <p>This will allow us to record and calculate entitlements for individual weeks and match which hours belong to which weeks in the 'Employee details' section i.e. week 1 hours, week 2 hours etc.)</p> <div data-bbox="352 595 1275 869" style="border: 1px solid black; padding: 5px;"> <p>The screenshot shows the 'LEVY FOR THE' form for February 2024. It includes an 'EMPLOYER DETAILS' section with fields for Employer ID and Company name. Below that is the 'ENTRANTS' table with columns for LSI number, Surname, Given name(s), Gender, Street, Suburb, State, Postcode, Work status, Date of birth, Start date, Mobile number, and Email address. The 'EMPLOYEE DETAILS' table below it has columns for LSI number, Surname, Given name(s), Date of birth, Work status, Payroll week start date, and weekly hours (Week 1 to Week 6). The example data shows an employee named John Smith with a payroll week start date of 29/01/2024 and 20.00 hours for Week 1.</p> </div>	<p>Required</p>
<p><b>Week hours</b></p>	<p>Enter the hours worked for part-time and casual employees. If +90 hours per week are declared for part-time and casual employees, an explanation is required in Online Services. For casual employees who did not work, record 0 hours for the relevant week. For part-time employees who took leave without pay, record 0 hours and include this employee in the 'Leave without pay' section. If they took annual leave, record normal hours. Hours only to be entered in for the weeks which fall into this reporting period otherwise leave blank.</p>	<p>Required (if part-time or casual)</p>
<p><b>Quantified casual loading</b></p>	<p>Select 'Yes' if the casual employee's casual loading can be quantified in their employment agreement or on their payslip. Select 'No' if the amount or percentage is not evident in any documentation.</p>	<p>Required (if casual)</p>
<p><b>Total base rate of pay</b></p>	<p>If 'yes' is selected in the quantified column, enter casual employee's total base rate of pay without casual loading or 'additional income' such as incentive-based payments or bonuses. Enter a dollar amount up to two decimal places. E.g. base income = \$5,000, casual loading = \$500, additional income = \$3,000; only record \$5,000.</p>	<p>Required (if casual)</p>
<p><b>Total ordinary rate of pay</b></p>	<p>If no is selected in the quantified column, enter the casual employee's ordinary rate of pay which usually includes loading, but do not include 'additional income' such as incentive-based payments and bonuses. E.g. base ordinary rate of pay (inclusive of casual loading) = \$5,500, additional income = \$3,000; only record \$5,500.</p>	<p>Required (if casual)</p>
<p><b>Incentive payments</b></p>	<p>If the casual employee was paid any incentive-based payments or bonuses (paid at least monthly), for the levy month, list the total amount here.</p>	<p>Required (if casual)</p>
<p><b>Casual loading</b></p>	<p>If 'yes' is selected in the quantified column, enter casual employee's casual loading for the levy month as outlined in their employment agreement or reflected on their payslip.</p>	<p>Required (if casual)</p>

(continued on next page...)

<b>Hourly rate of pay</b>	Enter employee's hourly rate of pay as outlined in their employment agreement.  If an hourly rate is not explicitly defined for salaried employees, this field should reflect the salary of the employee, less any overtime or penalty rates and shift loadings (e.g. work pattern allowance) and excluding any incentive-based payments or bonuses, divided by the ordinary hours prescribed in the employment agreement.	Required						
<b>Eligible wages</b>	Enter the eligible wages of the employee. The total sum of eligible wages are made up of the varying wage components such as allowances, overtime and bonuses. Eligible wages are calculated based on the <a href="#">Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992</a> and outlined on the <a href="#">Coal LSL website</a> .	Required						
<b>Levy paid</b>	Calculate the 'Levy paid' by multiplying the applicable 'Eligible wages' by the date's applicable levy rate, e.g. \$10,000 x 2.7% = \$270. Ensure that the levy amount is rounded to 2 decimal places. If adding an excel formula use =ROUND([@[Eligible wages \$ ]]*2.7%,2).  <table border="1" data-bbox="320 667 860 792"> <tr> <td data-bbox="320 667 507 763"><b>Eligible wages \$</b></td> <td data-bbox="507 667 683 763"><b>Levy paid \$</b></td> <td data-bbox="683 667 860 792">The levy rate is 2.7% of all eligible wages as of 1 July 2023</td> </tr> <tr> <td data-bbox="320 763 507 792">\$10,000.00</td> <td data-bbox="507 763 683 792">\$270.00</td> <td></td> </tr> </table>	<b>Eligible wages \$</b>	<b>Levy paid \$</b>	The levy rate is 2.7% of all eligible wages as of 1 July 2023	\$10,000.00	\$270.00		Required
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\$10,000.00	\$270.00							
<b>Method of calculating eligible wages</b>	Select the applicable formula for calculating wages. For detailed information on how to calculate eligible wages, visit the <a href="#">Coal LSL website</a> . To assist the employer in selecting the correct method of calculation for eligible wages, a dropdown feature with the formula options has been added. This dropdown feature will either become available to select or be greyed out based on the selected work status.	Required						



Watch the [video tutorial for the Employee Details section](#) on our website.

If you have any other questions or require further assistance, reach out using your preferred method below.



Visit our website  
[coallsl.com.au](http://coallsl.com.au)



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