

LEVY ADVICE FORM

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

Employer details	
Employer ID	
Company name	

LEVY FOR THE

MONTH	January
YEAR	2024

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

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

EXITS					
LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Cessation date	Cessation code
					01
					02
					03
					04
					05

Cessation codes	01 - Retirement	02 - Ill health / Incapacity	03 - Death	04 - Redundancy	05 - Other
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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		

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

EMPLOYEE DETAILS																					
LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Work status (FS / 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	
				FS - full-time salaried PS - part-time salaried FW - full-time wages PW - part-time wages C - casual L - leave without pay W - workers compensation															\$0.00	\$0.00	Method of calculating eligible wage

EFT PAYMENTS TO: Commonwealth Bank - Brisbane  
Account Name: Coal Mining Industry LSL Funding Corp - Levy Account  
IBID: 984300  
Account Number: 1073300

**Privacy Statement**  
This document is subject to the Coal LSL Privacy Policy. For more information, please refer to the Privacy Policy available at [www.coal.gov.au](#) and also on the primary program for COAL LSL, which sets out Australia's personal information. Coal LSL will not use or disclose your personal information for other purposes unless you consent or it is permitted to do so by the Privacy Act 1988.

## KEY CHANGES TO THE LEVY ADVICE FORM

- Work statuses**  
Employee's work statuses have been updated to help determine the applicable method of calculation. The new statuses are (FS) full-time salaried, (PS) part-time salaried, (FW) full-time wages, (PW) part-time wages and (C) casual.
- Employee personal details**  
The mobile number and email address of employees are now being collected for future communication and identification purposes. This information is not mandatory; however, it is highly desirable.
- Long service leave**  
Long service leave has been added as a leave type option. 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.
- Change of work status**  
The change of work status section will provide a better user experience allowing the employer to provide information upfront instead of having to action a warning message on Online Services.
- Recording weekly hours**  
The weekly breakdown of hours worked by casual and part-time employee's is now required to align with legislative requirements.
- Pay details**  
More information around employee's pay is being collected for accurate reporting and to improve downstream business processes i.e. reimbursement.
- Method of calculating eligible wage**  
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 'grey-out' based on the selected work status.

## QUICK REFERENCE GUIDE

This quick reference guide (QRG) 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 [www.coallsl.com.au](http://www.coallsl.com.au).

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*.

### How to use

Review each section of the guide in relation to the Levy Advice Form for information on the required information to provide.

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## HEADER

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 <b>Employer Details</b>		
Section	Instruction	Required
Employer ID	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).	Yes
Company name	Enter the legal entity name of the employer lodging the levy. Cannot be blank.	Yes
2 <b>Date</b>		
Month	enter the pay period month for the levy return. The levy month must be submitted by the 28 <sup>th</sup> of the following month.	Yes
Year	select the year for the levy return. Only >2024 can be selected on the new form. Use <a href="#">previous form</a> for levy return prior to pay period January 2024.	Yes
3 <b>Totals</b>		
Total eligible wages	This is the sum of eligible wages for all employees. This figure is automatically tallied from the 'Eligible wages' column in the Employee Details section.	Yes
Total levy payable	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).	Yes

Eligible wages \$	Levy paid \$	The levy rate is 2.7% of all eligible wages as of 1 July 2023
\$10,000.00	\$270.00	

## ENTRANTS

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

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

### Entrants

LSL number	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.	Yes <i>(if known)</i>
Surname	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.	Yes
Given name(s)	Enter employee's legal first and middle name(s) consistent with formal identification. Abbreviations, preferred names and nicknames are not accepted.	Yes
Gender	Select employee's gender from the dropdown box.	Yes
Postal address	Enter employee's current postal address in full (PO boxes are accepted). Coal LSL will validate the address against Australia Post records.	Yes
Work Status	Select the employee's type of employment and remuneration arrangement as outlined in their employment agreement.	Yes
Date of birth	Enter employee's date of birth in the correct format (dd/mm/yyyy).	Yes
Start date	Enter the date the employee started performing eligible duties in the correct format (dd/mm/yyyy). Start date must be within the current levy return period; we cannot process future month start dates.	Yes
Mobile number	If known, enter employee's personal mobile number in the correct format (0412312312). A landline or work mobile number is not accepted.	Yes <i>(if known)</i>
Email address	If known, enter employee's personal email address.	Yes <i>(if known)</i>

#### Tips for completing this section

- Add more rows for employees by highlighting a middle row > right click > insert rows. Avoid inserting over the first and last rows to prevent corrupting the embedded formula.
- To copy text in MS Excel without copying underlying formula/formatting, right click and select the '123 paste icon' when pasting.
- For more information on how to complete the Levy Advice form, visit the [Entrants section](#) of the 'Completing a Levy Advice Form' page on the Coal LSL website.





## LEAVE SECTION

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.

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		

### Leave Section

Section	Instruction	Required
LSL number	Enter employee's LSL number (LSL ID). The number can be found in Online Services under the 'Current employees' tab.	Yes
Surname	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.	Yes
Given name(s)	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.	Yes
Date of birth	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.	Yes
Type of leave	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.	Yes
Date leave commenced	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.	Yes
Date leave concluded	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.	Yes <i>(if applicable)</i>



For more information on how to complete this section of the Levy Advice form, visit the [Leave section](#) of the 'Completing a Levy Advice Form' page on the Coal LSL website.

## CHANGE OF WORK STATUS

This section is to list any changes in **type of employment** occurring within the reporting period, that will impact the reporting requirements for an employee.

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
				<div style="border: 1px solid black; padding: 2px;">                     FS - full-time salaried                      PS - part-time salaried                      FW - full-time wages                      PW - part-time wages                      C - casual                 </div>		

### Change of work status

Section	Instruction	Req.																																																					
LSL number	Enter employee's LSL number (LSL ID). The number can be found in Online Services under the 'Current employees' tab.	Yes																																																					
Surname	Enter employee's legal surname consistent with formal identification. Abbreviations, preferred names and nicknames are not accepted. If an error message appears, cross-check information in Online Services under the 'Current employees' tab.	Yes																																																					
Given name(s)	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.	Yes																																																					
Date of birth	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).	Yes																																																					
Previous work status	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.	Yes																																																					
New work status	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).	Yes																																																					
<table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr style="background-color: black; color: white;"> <th colspan="7">CHANGE OF WORK STATUS</th> </tr> <tr style="background-color: #cccccc;"> <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" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr style="background-color: black; color: white;"> <th colspan="8">EMPLOYEE DETAILS</th> </tr> <tr style="background-color: #cccccc;"> <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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123456	Smith	Jane	31/07/1980	PS - part-time salaried	\$50.00	\$7,500.00	\$202.50																																																
Date of change	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.	Yes																																																					



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

LEVY FOR THE MONTH: **February** YEAR: **2024**

Employer details	
Employer ID	
Company name	

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

ENTRANTS				Employee postal address				Employee personal details				
LSI number	Surname	Given name(s)	Gender	Street	Suburb	State	Postcode	Work status (F/S / P/S / F/W / F/L)	Date of birth (dd/mm/yyyy)	Start date	Mobile number	Email address
	Smith	John	M	Test	Newcastle	NSW	2300	C - casual	12/12/1976	13/02/2024	012312123	test@coal.com

  

EMPLOYEE DETAILS												
LSI number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Work status (F/S / P/S / F/W / F/L)	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?
	Smith	John	12/12/1976	C - casual	20/01/2024	20/01/24 - 26/01/24	20/02/24 - 26/02/24	27/02/24 - 03/03/24	04/03/24 - 10/03/24	21.00	21.00	

## Employee details cont.

Section	Instruction	Required
Week hours	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.	Yes <i>(if PT or casual)</i>
Quantified casual loading	Select <i>Yes</i> if the casual employee's casual loading can be quantified in their employment agreement or on their payslip. Select <i>No</i> if the amount or percentage is not evident in any documentation.	Yes <i>(if casual)</i>
Total base rate of pay	If <i>yes</i> 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.	Yes <i>(if casual)</i>
Total ordinary rate of pay	If <i>no</i> 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.	Yes <i>(if casual)</i>
Incentive payments	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.	Yes <i>(if casual)</i>
Casual loading	If <i>yes</i> 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.	Yes <i>(if casual)</i>
Hourly rate of pay	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.	Yes
Eligible wages	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> .	Yes

Levy paid

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).

Yes

Eligible wages \$	Levy paid \$	The levy rate is 2.7% of all eligible wages as of 1 July 2023
\$10,000.00	\$270.00	

**Employee details cont.**

Section	Instruction	Required
Method of calculating eligible wages	Select the applicable formula for calculating wages. For detailed information on how to calculate eligible wages, visit the <a href="#">Coal LSL website</a> .	Yes

**Tips for completing this section**

-  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 page 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.
-  For more information on how to complete this section of the Levy Advice Form, visit the [Employee Details section](#) of the 'Completing a Levy Advice Form' page on the Coal LSL website.