



The Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL) is the custodian and regulator of the long service leave scheme (the Scheme) for employees within the black coal mining industry. It is our responsibility to ensure that employees can access their long service leave benefits and oversee that employers fulfil their legislative obligations.

To achieve this, a whole-of-organisation approach is employed to respond to emerging and persistent issues. There is an element of discretion in how resources are allocated to regulatory activities. Articulation of regulatory priorities provides a framework that allows for continuous improvement and through which these resources can be allocated. In doing so, it supports Coal LSL to focus on appropriate collaboration and engagement, increasing transparency and building trust with stakeholders.

In accordance with our Regulatory Compliance and Enforcement Policy and organisational purpose, our regulatory priorities focus on the reduction of employer non-compliance impacting eligible employees access to their long service leave (LSL) benefits¹ and emerging issues that may be of substantive harm or public interest. We also prioritise cohorts who, for a variety of reasons, are identified as requiring additional assistance or are vulnerable.

¹ Eligible employee long service leave benefits may include LSL accrual and/or qualifying service.



ANNUAL PRIORITIES

Annual priorities put stakeholders on notice of our regulatory focus and are driven by regulatory intelligence and monitoring to identify areas of most concern. These priorities will reflect components of the broader enduring priorities of our regulatory strategy.

Our annual priorities are set to drive widespread voluntary compliance as effectively as possible by proactively highlighting areas of increased focus.

We will support employers to comply with the requirements of the Scheme and will take decisive enforcement action against those who wilfully and persistently engage in unlawful conduct.

These priorities, reviewed annually, inform our key activities throughout the year. Our key activities for the year are subsequently described in our [Corporate Plan](#). We may continue to focus on annual priorities in subsequent years if the impact persists beyond an acceptable level.



On time submission of accurate levy returns

Levy returns are how we collect information to maintain accurate records of employee eligible service and eligible wage amounts and levy payable. Late or inaccurate submission by employers impacts our ability to maintain accurate records of eligible service and creates additional administrative burden for employers and Coal LSL when adjustments are required to resolve inaccuracies.

We will continue to work with employers with identified compliance issues as a priority, as this relates directly to our highest enduring priority of maintaining accurate records of eligible service.



On time payment of levy owing

Employers who pay their levy late are in breach of their obligations under the Scheme. This remains an area of regular non-compliance and as such, is a focus for Coal LSL.



Resolution of off-scheme employer non-compliance

Coal LSL may identify employers who are suspected of employing eligible employees, but do not participate in the Scheme. Resolving this non-compliance ensures employees have their eligible service recorded and receive their long service leave entitlements. This is key to connecting employees with their long service leave benefits.

Coal LSL's successful action against Hitachi Construction Machinery (Australia) Pty Ltd (concerning the eligibility of its employees involved in servicing and maintenance of equipment on Black Coal Mine sites) supports Coal LSL's position with respect to the eligibility of employees. This will bring renewed focus to Coal LSL's resolution of similar matters with identified employers.

We continue to work with the Department of Employment and Workplace Relations in response to Government's commitment to progress legislation supporting a pathway for repayment plans with a debt waiver for employers with historical debts. As this resolution progresses, it will support this key priority by encouraging employer compliance.



ENDURING PRIORITIES

Our enduring priorities address activities and conduct that impact the ultimate outcomes² the legislation is intended to achieve. Consequently, they reflect issues that contribute to our effectiveness as a regulator and will always be

considered important. We will have regard to these priorities in assessing what action it should take in relation to a particular matter.



Access for all eligible employees in the black coal mining industry

The long service leave entitlements of eligible employees should be available to all employees who meet the requirements of the definition, prescribed by the [Coal Mining Industry \(Long Service Leave\) Administration Act 1992](#). We will continue to take steps to ensure this is achieved. These activities can include educational campaigns, review of individual circumstances, provision of guidance or compliance actions.



Timely employer compliance with obligations

We work with employers to assist them in understanding their obligations and we are committed to the provision of transparent processes and guidance to facilitate ease of compliance. At the same time, we make risk-based and data-driven decisions regarding compliance action to ensure these outcomes.

² Ultimate outcomes – the solution or reduction of the primary problem/s that resulted in the legislation being drafted (Measuring Regulatory Performance – Evaluating the Impact of Regulation and Regulatory Policy, Coglianesse 2012, OECD).





MONITORING PROGRESS

Coal LSL’s success in resolving these priorities is measured through our Engaged, active and compliant participants Strategic Priority, with the components of this metric aligning to these priorities.

Through our [Corporate Plan](#), we set targets for the next four years, to drive success in these areas.



Strategic Priority: Engaged, active and compliant participants

Outcome: Employers comply with their obligations under the legislation.

Measure*	Description	TARGETS				
		2024-25 [#]	2025-26	2026-27	2027-28	2028-29
Employer Compliance	The % of employers who submit both levy returns and payments by the due date	64%	64%	70%	85%	90%
On-time Levy Submissions	The % of employers who submit levy returns by the due date	84%	88%	90%	91%	95%
On-time Levy Payments [^]	The % of employers who submit payments by the due date	64%	64%	70%	85%	90%
Entitlement Recorded On-time	The % of active employees whose entitlements were recorded on a levy return received by the due date	88%	92%	94%	95%	95%

* All measures are based on a 6-month rolling average. ^ The method for calculating On-time Levy Payments has been amended to reflect the date the payments were submitted, rather than the date they were processed. The change in calculation has seen the average compliance rate increase by approximately 20%. # Actuals as at 30 June 2025.



DEFINITIONS

1. Long service leave benefits – the qualifying service and LSL accrual attributed to employees based on their recorded eligible service.

2. Off-scheme employer – an employer suspected or recognised to have employed eligible employees and have not commenced facilitating access to employee entitlements.

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