



COAL LSL

Connecting employers and employees with long service leave for the good of Australia's black coal mining industry, one of the largest contributors to our nation's economy.

AN OVERVIEW OF LEGAL OBLIGATIONS *FOR EMPLOYERS*

OVERVIEW

An employer of eligible employees in Australia's black coal mining industry has legal obligations such as:

- Registering with Coal LSL and administering long service long on behalf of their eligible employees
- Submission of a monthly levy return and payment for all eligible employees
- Compliance with minimum leave entitlements and how quickly an employee must be paid following submission of a leave application
- An annual audit report, within six months of the end of the financial year.

LEGISLATION

Employer obligations are legislated under various laws, in particular:

- The Coal Mining Industry (Long Service Leave) Administration Act 1992; breaches of the Act can lead to civil or criminal penalties
- The Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992; statute of limitations do not apply to the black coal mining long service leave laws, therefore, an employer cannot waive their obligation to pay levies for eligible employees
- Fair Work Australia also has power to deal with certain disputes between an employer and an eligible employee in relation to leave.

MONTHLY LEVY RETURN AND PAYMENT

Employers are legally obligated to submit a monthly levy return and payment to Coal LSL on behalf of their eligible employees. Therefore, your payroll team fulfils an important role in facilitating access to long service leave entitlements. We provide the forms and information to help them process levy returns efficiently. They can also easily access assistance from the Coal LSL team by phone or email when required.

ANNUAL AUDIT REPORT

Employers of eligible employees are legally obligated to submit an annual audit report within six months of the end of the financial year.

This report provides an auditor's opinion as to whether an employer has paid the correct levy amount (including any additional levy) and claimed the correct reimbursements.

Any issues with levy returns and payments discovered during auditing must be detailed in your audit report and any payment errors remedied.

QUESTIONS?

If you have questions about your legal obligations which aren't addressed in our website, please get in touch. We're here to help you understand and meet your obligations.

Our team is available from Monday to Friday between 8:30am and 5:00pm (AEST).

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