Australian Government
Coal Mining Industry
(Long Service Leave Funding) Corporation

USER GUIDE
UNPAID LEVY PAYMENT ARRANGEMENTS (ULPA)

GUIDE TO COMPLETING THE UNPAID LEVY PAYMENT ARRANGEMENT (ULPA) FORM

The information in this guide applies to the use of reasonable assumptions to complete the records of eligible employees included in an Unpaid Levy Payment Arrangement (ULPA) only.

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BEFORE YOU START

What you need to know before opening the form

What is the ULPA process?

The Unpaid Levy Payment Arrangement (**ULPA**) is a voluntary pathway for employers to meet historical levy obligations through a structured repayment arrangement with Coal LSL. Once an ULPA is approved by Coal LSL, employers won't be charged the additional levies for late payment of historical levies. In addition, when 80% of the debt is repaid in compliance with the payment milestones, the remaining 20% will be waived.

The ULPA process is governed by Schedule 1 – Payment arrangements for historical arrears of levy (**ULPA Schedule**) to the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992* (**Collection Act**).

You can read more about the ULPA process and access supporting resources at: coallsl.com.au/about-us/governing-legislation.

The ULPA process and key deadlines

1 **Lodge a Notice of Intention (NOI)**

By 2 November 2026

Lodge an NOI to confirm your intent to participate in the ULPA process.

2 **Submit a draft and final ULPA form**

1. Submit a draft ULPA

Within 6 months of lodging an NOI

2. Submit a final ULPA

Within 5 months of draft ULPA

Submissions must include employee information and supporting evidence. Final ULPA submissions also require an independent audit report.

3 **Comply with ULPA repayments**

Once approved, repayments commence under the ULPA

Pay all instalments on time to remain eligible. Once 80% of the unpaid levy debt has been repaid, the remaining **20%** will be waived.

The ULPA process follows the steps below. This guide supports **Step 2**.

Who can enter an ULPA?

Your organisation can submit a ULPA form if it:

1. is a national system employer

Learn more

2. has historical unpaid levy obligations for employment between 1 January 2010 and 1 September 2026 for current or previous eligible employees, as defined in subsection 4(1) of the *Coal Mining Industry (Long Service Leave) Administration Act 1992 (Administration Act)*

(or contact Coal LSL directly to discuss your organisation's specific circumstances)

Learn more

3. has submitted a Notice of Intention to Coal LSL.

Learn more

Important

You must use the ULPA form provided by Coal LSL. Clauses 7 and 10 of the ULPA Schedule require employers to submit their draft and final ULPAs on the form approved by Coal LSL. If your submissions are not provided on this form, your organisation will not have complied with the requirements of the ULPA Schedule and Coal LSL may reject your ULPA entirely.

Prepare your information and records

Before completing the ULPA form, identify eligible employees and gather the information and records you will need.

1. Identify eligible employees

Determine which current and former employees meet the eligibility requirements and should be included in your ULPA form. Assess each current and former employee based on their specific circumstances. An employee is only eligible if they satisfy all elements of one of the relevant eligibility definitions.

Include all eligible employees with an unpaid levy liability in your ULPA form.

For more information about eligibility, refer to Coal LSL's *Guidance Note on Scheme Coverage* or contact Coal LSL for assistance.

2. Gather the required information and records

Once you have identified eligible employees, collect the historical employment and payroll records needed to complete the ULPA form.

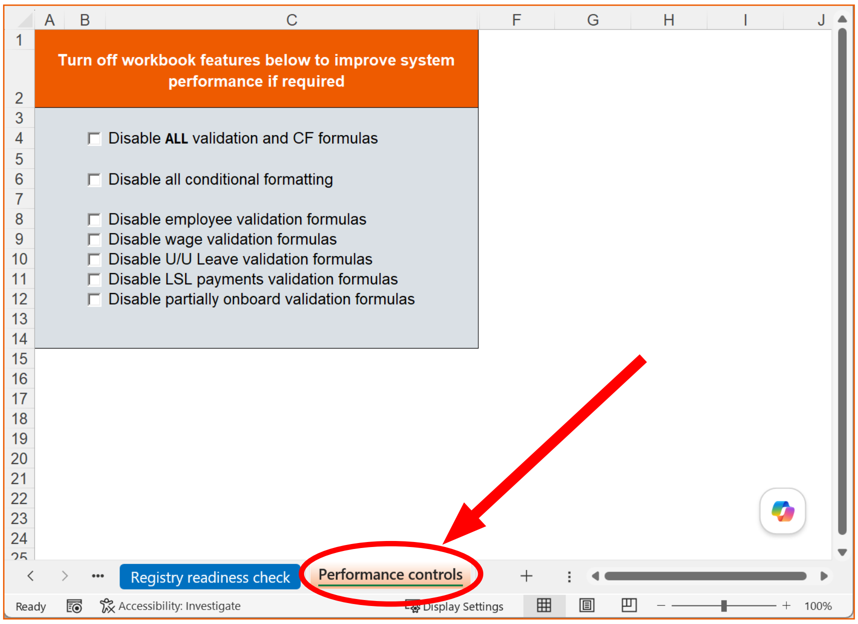
Category	Records required
Employee identity	Legal names, date of birth, gender, current (or most recent) contact details, LSL number (if known)
Employment history	Eligible employment start and end date, work status (i.e., full-time, part-time or casual), cessation reason
Remuneration records	Salary amount, base rate of pay, ordinary hours per week, incentive payments and bonuses paid at least monthly
Casual employee records	Working hours and weeks worked for each quarter within financial year
Leave records	Periods of unpaid or unauthorised absence or leave
Workers' compensation	Periods of workers' compensation falling within eligible employment
Relevant LSL payments	Evidence of relevant long service leave payments made to employees, including amounts and dates

Important

The ULPA can apply to any historical unpaid levy obligations for the period 1 January 2010 to 1 September 2026. If your organisation has started resolving historic obligations and has submitted some or all monthly levy returns, you may be able to use this information in the completion of the ULPA. Contact Coal LSL to discuss the requirements in this circumstance.

TROUBLESHOOTING TIPS

- If you intend to copy data from other data sources and paste into the ULPA form, use 'Paste special' to paste values only.
- Make sure you save the ULPA form regularly to avoid any data loss.
- The ULPA form is a large file that includes lots of validation rules and calculations. If the performance of the document slows or crashes when pasting large amounts of data, use the 'Performance controls' tab to turn off the automatic calculations and run them at the end.



To do this:

- Locate and click on the Performance controls worksheet tab at the bottom of your excel window.
- Check (tick) the boxes to disable the automatic calculations.
- Paste the relevant data.
- Once all data is pasted, switch back to the Performance controls tab to uncheck (untick) the boxes to run the calculations.

- Error and warning messages are displayed in the relevant row. Increase the row height if you can't see the full message.

Important

Before submitting the ULPA form, ensure all boxes in the 'Performance controls' tab are unchecked. If calculations remain disabled, the ULPA form will not correctly calculate the levy debt.

If your dataset is large, calculations may take several minutes to complete after you uncheck the boxes.

UNDERSTANDING THE WORKSHEET

How the workbook is organised

The ULPA form contains 7 sections, or worksheet tabs, for completion and 2 supporting tabs.

1 ULPA summary	2 Employee personal information	3 Wage data	4 Unpaid unauth leave	5 Workers comp employees
5 Workers comp employees	6 Relevant LSL payments	7 Partially onboard employer	Registry readiness check	Performance controls

Note

All sections of the ULPA form are linked. The amounts in section 1 will automatically calculate as the other sections are completed. Every employee entered in Section 2 (Employee personal information) must have at least one matching entry in Section 3 (Wage data). The ULPA form automatically validates this relationship and identifies missing information, errors and warnings.

Sections for completion by employers

Together, these sections collect the information required to calculate the levy debt and enable Coal LSL to record each employee's eligible service. The table below explains the purpose of each section and how they relate to each other.

Section	Name	Response
1	ULPA summary	Records employer information and displays automatically calculated amounts based on information entered throughout the ULPA form. **Review this section first and again before submitting the ULPA form.** Most fields are calculated automatically.
2	Employee personal information	**One row per eligible employee.** Record personal identifying information and most recent contact details available for each eligible employee.
3	Wage data	**One row per remuneration period per eligible employee.** This is the most detailed section of the ULPA form. Refer to the Key concepts section of this guide for all requirements.
4	Periods of unpaid or unauthorised leave	**One row per period of unpaid or unauthorised absence.** Complete this section only where an employee has had an unpaid or unauthorised absence of at least one day. The leave period entered must fall within a remuneration period in Section 3 of the form. This is not applicable to casual employees.

Section	Name	Response
5	Workers compensation periods	**One row per workers compensation period.** Complete this section only where an employee received workers compensation and wages were not paid directly by the employer. The period entered must not fall within a remuneration period in Section 3.
6	Relevant long service leave payments	**One row per relevant long service leave payment made to an employee.** Record each relevant payment and provide supporting documentation with the ULPA form.
7	Partially-onboarded employers	**For employers who have previously submitted levy returns covering part or all of the ULPA period.** Record information in this section to rely on previously submitted levy returns instead of re-entering the data into Sections 2 to 5 of the ULPA form.

Reading the 'Data check' column

Every section includes a Data check column (Column C). This is the primary indicator of data quality for each row.

Status shown	Data check cell colour	Meaning and action required
OK	Green	**No issues**. Row is ready for submission.
N Errors	Red	**One or more errors must be corrected before submission.** See the 'Errors' column for explanation of the error(s).
N Warnings	Orange	**One or more data issues have been identified that require review.** See the 'Warnings codes' and 'Warning details' columns for details. To action this, either: • correct the data • acknowledge it by entering the warning code into the 'Warning acknowledgement' column.
Acknowledged	Yellow	**Warnings have been acknowledged.** Coal LSL may seek further information.
N Missing	Blue	**A required field has not been completed.**

Important

Coal LSL may seek further information from employers about acknowledged warnings.

Using the 'Registry readiness check' tab

The 'Registry Readiness Check' tab provides a summary of the submission status across all sections. Before submitting, this sheet must show:

- ☑ **Ready** for every section
- ☑ **READY** in the overall TOTAL row

Important

Do not attempt to submit the final ULPA form until the 'Registry readiness check' shows all sections as Ready. Submissions with unresolved errors may not be accepted.

Using the 'Performance controls' tab

The 'Performance controls' tab allows you to temporarily disable the ULPA form's automatic calculations and validation checks. This can improve performance when entering or pasting large amounts of data into the ULPA form.

Use the 'Performance controls' tab if the ULPA form is running slowly or becomes unresponsive while you are entering data.

To use this tab:

1. Select the 'Performance controls' worksheet tab at the bottom of the Excel window.
2. Tick the boxes to disable the automatic calculations and validations.
3. Enter or paste your data into the relevant sections of the ULPA form.
4. Return to the 'Performance controls' tab and untick the boxes to re-enable the automatic calculations and validations.

KEY CONCEPTS EXPLAINED

More information

More detailed information on the calculations referred to below are available in Coal LSL's *Guidance Note on Calculating the Base Amount* or you can contact Coal LSL directly to discuss.

Section 3 – Wage data

Reasonable assumptions

If you do not have complete records of the employment of an eligible employee, the ULPA Schedule allows you to make **reasonable assumptions** to complete the ULPA form. For example, if the exact rate of pay for a particular employee is not known, it may be reasonable to assume that their hourly rate is aligned to the employment agreement that they were employed under.

Important

The ULPA form requires you to provide details about any reasonable assumptions made for each employee in Section 3. Coal LSL may ask for more information or evidence to substantiate your assumptions as a part of its review.

More detailed information about reasonable assumptions in Coal LSL's *Guidance Note on Calculating the Base Amount* to update eligible employee records from an ULPA, or you can contact Coal LSL directly to discuss.

Remuneration periods

A remuneration period is the period of time during which all components used to calculate an employee's eligible wages remain the same. This may cover an employee's entire period of eligible employment or only part of it if their eligible wage or salary change over time.

A new remuneration period (and therefore a new row in Section 3 of the ULPA form) is required whenever any of the following change:

- Work status (e.g. moving from full-time to part-time)
- Payment type (e.g. moving from wages to salary)
- Ordinary hours per week for part-time employees or full-time employees paid a wage
- Total salary (for salaried employees)
- Base rate of pay (for employees paid wages)

For casual employees, complete a separate row for each financial year of eligible employment.

EXAMPLE

John worked for ABC Mining Pty Ltd from 1 January 2010 to 18 October 2012. He received a pay rise on 1 July 2011.

John has 3 remuneration periods and will need 3 rows in Section 3:

- Period 1: 1 January 2010 to 30 June 2011
- Period 2: 1 July 2011 to 30 June 2012
- Period 3: 1 July 2012 to 18 October 2012

Work status and payment type combinations

Not every column in Section 3 applies to every employee. The fields you need to complete depend on the employee's **work status** and **payment type** for each remuneration period.

Tip

After you select the **work status** and **payment type**, the ULPA form highlights the fields you need to complete in blue.

Use the table below to determine which fields are required and which can be left blank.

Work status	Payment type	Ordinary hours/week	Salary or rate fields	Casual hours/ weeks fields
Full-time (F)	Salaried (S)	Not required	Total salary for period	Not required
Full-time (F)	Wages (W)	**Required**	Base rate of pay ($/hr)	Not required
Part-time (P)	Salaried (S)	**Required**	Total salary for period	Not required
Part-time (P)	Wages (W)	**Required**	Base rate of pay ($/hr)	Not required
Casual (C)	Wages (W)	Not required	Base rate of pay incl. casual loading OR ordinary rate ($/hr)	**Required per quarter** - one row per financial year

Work status	Payment type	Ordinary hours/week	Salary or rate fields	Casual hours/ weeks fields
Workers' Compensation (W) (where employer pays the employee)	Not required	Not required	Total amount paid to the employee for the period of workers' compensation	Not required

Applicable weeks (casual employees only)

Applicable weeks are the number of weeks in a quarter that count towards a casual eligible employee's qualifying service.

A week counts as an applicable week if:

- the employee worked as a casual eligible employee at any time during that week, or
- the employee did not work during that week but did work in both the week immediately before and the week immediately after.

A quarter is a 3-month period within a financial year. There can be a maximum of 13 applicable weeks in each quarter.

EXAMPLE

James works a 7-on, 7-off roster. Over a 3-week period he worked:

- Week 1: 70 hours worked
- Week 2: 0 hours worked
- Week 3: 70 hours worked

James has 3 applicable weeks. Week 2 counts because he worked in both the week before and the week after it.

More examples and information about how applicable weeks and casual rosters work can be found on our website: Casual Roster Examples

Eligible wages

Eligible wages are defined in section 3B of the Collection Act. For the purposes of the ULPA form, the ULPA Schedule simplifies how eligible wages are calculated. The ULPA form calculates the eligible wages automatically based on the information you enter. The data fields you need to complete depend on the work status and payment type selected for each remuneration period, as described in the previous section.

When calculating eligible wages, only include **incentive-based payments and bonuses** if they are paid to the employee at least once per month. Payments made less frequently (e.g. annually) are excluded.

For more information about these calculations, including incentive-based payments and bonuses, refer to Coal LSL's *Guidance Note on Calculating the Base Amount* or contact Coal LSL for assistance.

Cessation reasons

The reason an employee ceased eligible employment may allow an employee to access their long service leave early under Division 3 of the Administration Act. It is important that this is accurately reflected in the ULPA form.

If a cessation reason is not provided for an employee's last remuneration period, the ULPA form will display a warning if that row does not include a cessation reason.

Code	Reason	Guidance
01	Retirement	Use this if the eligible employee has reached 60 years of age or over and retires from the black coal mining industry.
02	Ill health / Incapacity	Use this if an employee ceases to be an eligible employee due to a medical condition that prevents the continuation of employment, such as for illness, ill health, medical unfitness or total permanent disability.
03	Death	Use this if employment ceased as a result of an eligible employee's death.
04	Redundancy	Use this if the employee ceases to be an eligible employee because they were made redundant.
05	Other	Use this if the eligible employee resigned, moved to an ineligible role within the same organisation, or their employment ended at the end of a contract.

Section 4 – Unpaid and unauthorised leave

Most periods of **unauthorised absence and unpaid leave** do not contribute to an employee's qualifying service under subsection 39A(2) of the Administration Act. Exceptions include certain community service leave, stand-down periods, and workers compensation.

Record these periods in Section 4 of the form. Each period must fall entirely within a remuneration period already recorded in Section 3 of the ULPA.

Casual employees should not be included in this section.

Section 5 – Workers Compensation employees

Periods of **workers compensation** contribute to an employee's qualifying service under subsection 39A(2) of the Administration Act and are separately recorded on eligible employees' service records with Coal LSL.

This section of the ULPA form is used to record periods of workers compensation where the employee was paid directly by your insurer, rather than through your usual payroll process. If the employee was paid through your usual payroll process, this information should be included in Section 3 of the ULPA form.

Record any periods of workers compensation not paid through your payroll processes in Section 5 of the ULPA form. These periods should not fall within any remuneration periods already recorded in Section 3 of the ULPA form.

Section 6 – Relevant long service leave payments

A **relevant long service leave payment** is a payment made by an employer to an employee (or their legal representative) for long service leave during a period of eligible employment or in lieu of long service leave, paid upon or after cessation of employment.

To be considered a relevant long service leave payment, the payment must be:

- made under a State or Territory law or an industrial instrument
- paid at or after the date the unpaid levy became payable for the employee
- paid before the employer submits their final ULPA to Coal LSL.

Relevant long service leave payments made to an employee reduce the employee's base amount (the amount of unpaid levy payable to Coal LSL), up to (but not exceeding) the amount of unpaid levy owing for that employee. This may reduce the unpaid levy owing for that employee to nil.

Even if no levy remains payable for an employee, they must still be included in the Sections 2 to 5 of the ULPA form, where applicable.

Important

Evidence of each relevant long service leave payment must be submitted with the final ULPA submission. Relevant long service leave payments submitted without supporting evidence will be considered non-compliant with the ULPA Schedule and may result in Coal LSL refusing the ULPA.

DATA REQUIREMENTS BY FIELD

This guide explains the data requirements for each entry fields in the ULPA form. Columns and fields not listed below are calculated automatically using the information you enter.

The **Data requirements/validations** column describes the required format for each field and any validation 'checks' applied. If a validation check identifies an issue, the ULPA form displays an error or warning to be resolved.

Section 1 – ULPA summary

Field	Instruction	Data requirements / validations
Entity name	{Free text field} Enter the employer's legal entity name.	Mandatory field Name must include "Pty Ltd", "Ltd", "Inc", "Proprietary Limited", "Proprietary Ltd", or "Limited".
ACN	{Free text field} Enter the employer's Australian Company Number (ACN)	Mandatory field Must be a 9-digit number with no spaces.
Acknowledgements and declarations	{Check boxes} Read each declaration and tick the boxes to confirm your acknowledgement.	Boxes must be checked to confirm the statements.

Section 2 – Employee personal information

Field	Instruction	Data requirements / validations
LSL number (if known)	**{Free text field}** Enter the employee's unique Coal LSL number, if known. Leave this field blank if: • the employee has not previously been registered with Coal LSL, or • you do not know the employee's LSL number	• Must be a 6- or 7-digit number with no spaces or leading zeroes • Field may be left blank • Must be unique to each employee • Must match the employee details entered in other sections of the ULPA form.
Surname	**{Free text field}** Enter the employee's legal surname as shown on their formal identification. Do not use abbreviations, preferred names or nicknames.	• Cannot be blank if the employee's surname and date of birth, or LSL number, have been entered. • Must not contain numbers.
Given name(s)	**{Free text field}** Enter the employee's legal first and middle name(s) as shown on their formal identification. Do not use abbreviations, preferred names or nicknames.	• Cannot be blank if the employee's surname and date of birth, or LSL number, have been entered. • Must not contain numbers.
Date of birth (DOB)	**{Date format dd/mm/yyyy}** Enter the employee's date of birth as shown on their formal identification.	• Cannot be blank if the employee's surname and given name(s), or LSL number, have been entered. • Employee must be at least 13 years old on the remuneration period start date.
Gender	**{Drop-down field options – (F)emale, (M)ale, (I)ntersex / Indeterminate, (N)ot stated}** Select the employee's nominated gender.	No validation rules apply.

Field	Instruction	Data requirements / validations
Street	{Free text field} Enter the employee's current or most recent street address. PO boxes are accepted.	No validation rules apply.
Suburb	{Free text field} Enter the employee's current or most recent suburb.	No validation rules apply.
State	{Drop-down field options – NSW, QLD, WA, VIC, NT, TAS, SA, ACT, Other} Select the employee's current or most recent state or territory.	A warning is displayed if Other is selected to confirm the entry is correct.
Postcode	{four-digit number} Enter the employee's current or most recent postcode.	If **State** is not **Other**, the postcode must be valid for the selected state or territory.
Contact number	{Ten-digit number, no spaces} Enter the employee's current or most recent personal contact number, if known. A mobile number is preferred.	No validation rules apply.
Email address	{Free text field} Enter the employee's current or most recent personal email address, if known.	Must contain the "@" symbol.
Warning acknowledgement	{Free text field} If the row contains a warning, either correct the data or enter the warning code shown in the 'Warning codes' column to acknowledge the warning.	No validation rules apply.

Section 3 – Wage data

Field	Instruction	Data requirements / validations
LSL number (if known), Surname, Given names and DOB	{Free text field} As described in Section 2 – Employee personal information. Enter these details for each remuneration period recorded for the employee.	The combination of LSL number (if known), surname, given name(s) and date of birth must match an employee recorded in **Section 2 – Employee personal information**.
Job role / classification	{Free text field} Enter the employee's job role or classification as per their employment arrangement.	Mandatory field
Remuneration period start date	{Date format dd/mm/yyyy} Enter the start date of the employment arrangement period. Create a new row for each period the employee's work status, payment type, ordinary hours or rate of pay changes.	Mandatory field • Must not overlap another remuneration period for the same employee • Must not be before 1 January 2010 • Must not be after 1 September 2026
Remuneration period end date	{Date format dd/mm/yyyy} Enter the end date of the employment arrangement period. Create a new row for each period the employee's work status, payment type, ordinary hours or rate of pay changes.	Mandatory field • Must not overlap another remuneration period for the same employee • Must not be before 1 January 2010 • Must not be after 1 September 2026 • For casual employees, must not exceed one financial year • Warning displayed if a full-time or part-time remuneration period exceeds 18 months
Work status	{Drop-down field options – (F)ull-time, (P)art-time, (C)asual, (W)orkers' compensation} Select the employee's work status for the remuneration period.	Mandatory field

Field	Instruction	Data requirements / validations
Payment type	{Drop-down field options – (S)alaried, (W)ages} Select the employee's payment type for the remuneration period.	Mandatory field • If casual work status is selected, salaried option is not applicable • If work status of workers compensation is selected, salary must be selected
Ordinary hours per week	{Enter a number with up to 2 decimal places} Complete this field for: • full-time employees paid wages • part-time employees. Enter the employee's ordinary hours worked each week during the remuneration period.	Mandatory field • full-time work status and wages payment type are selected; or • part-time work status is selected
Casual hours worked in quarter for a given financial year Q1: Jul – Sept Q2: Oct – Dec Q3: Jan – Mar Q4: Apr – Jun	{Enter a number with up to 2 decimal places} Complete this field for casual employees. Enter the total hours worked in each quarter of the financial year. Quarters must be aligned to the financial year running from July to June.	• **Mandatory field** if **casual work** status is selected. • Can be zero but will trigger a warning to confirm. • Warning displayed if recorded hours exceed are very high (i.e. 900+ hours, which is equivalent to 69 hours worked every week in the quarter).
Applicable weeks in quarter for a given financial year Q1: Jul – Sept Q2: Oct – Dec Q3: Jan – Mar Q4: Apr – Jun	{Enter a number with no decimal places} Complete this field for casual employees. Enter the number of **applicable weeks** for each quarter (see Applicable weeks for more information). Quarters must be aligned to the financial year running from July to June.	• **Mandatory field** if **casual work** status is selected. • Can be zero but will trigger a warning to confirm. • Maximum value of 13.

Field	Instruction	Data requirements / validations
Total salary for remuneration period	{Enter a dollar amount to 2 decimal places} Complete this field for: • full-time and part-time employees paid a salary • employees paid by the employer for a period of workers' compensation. Enter the employee's base hourly rate of pay for the remuneration period, excluding: • Incentive-based payments and bonuses • Overtime or penalty rates; and • Shift loadings.	• **Mandatory field** if **Workers' compensation** work status or **salaried** payment type is selected • Warning displayed if the annualised salary appears to be less than $36,000 or greater than $240,000
Base rate of pay ($/hr)	{Enter a dollar amount to 2 decimal places} Complete this field for full-time and part-time employees paid wages. Enter the employee's base hourly rate of pay for the remuneration period. A new remuneration period is required each time the employee's base rate of pay changes.	• **Mandatory field** if **full-time** or **part-time** work status and **wages** payment type are selected. • Warning displayed if the hourly rate is less than $20 or greater than $500
Base rate of pay including casual loading OR ordinary rate ($/hr)	{Enter a dollar amount to 2 decimal places} Complete this field for casual employees. Enter the hourly rate of pay as described in their employment arrangement, which will be either: • the employee's base hourly rate including casual loading, or • the employee's ordinary hourly rate if casual loading cannot be identified.	**Mandatory field** if **casual** work status is selected. Warning displayed if the hourly rate is less than $20 or greater than $500.
Total incentive-based payments or bonuses whole reported period	{Enter a dollar amount to 2 decimal places} For all employees, enter the total amount of incentive-based payments and bonuses (paid at least monthly) within the remuneration period.	Mandatory field • May be zero (warning displayed for confirmation) • Warning displayed if the annualised amount appears to be less than $100 or greater than $60,000

Field	Instruction	Data requirements / validations
Were any assumptions made in calculating wage information?	**{Drop-down field options – (Y)es, (N)o}** For all employees, select if assumptions were made in calculating the information included in this data line for the employee.	**Mandatory field**
Detail assumptions	**{Free text field}** For those employees where assumptions were made, describe each assumption made and explain why it was reasonable. Upload any available supporting documentation with your ULPA submission.	**Mandatory field** if **'yes'** is selected in the previous field
Cessation reason (use '05-Other for change of contractual arrangements)	**{Drop-down field options – (01) Retirement, (02) Ill health / Incapacity, (03) Death, (04) Redundancy, (05) Other}** Select the cessation code relevant to reason for employee ceasing employment.	• **Mandatory field** if this is the employee's final remuneration period or there is a break between remuneration periods • Warning displayed if no cessation code is entered for the employee's latest remuneration period • Warning displayed if a cessation code is entered and the employee recommences employment the next day
Warning acknowledgement	**{Free text field}** If the row contains a warning, either correct the data or enter the warning code shown in the 'Warning codes' column to acknowledge the warning.	No validation rules apply.

COAL LSL

Section 4 – Periods of unpaid or unauthorised leave

Reminder

This section does not apply to casual employees.

Field	Instruction	Data requirements / validations
LSL number (if known), Surname, Given names and DOB	{Free text field} As described in Section 2 – Employee personal information. Enter these details for each remuneration period recorded for the employee.	The combination of LSL number (if known), surname, given name(s) and date of birth must match an employee recorded in **Section 2 – Employee personal information**.
Period start	{Date format dd/mm/yyyy} Enter the date the period of unpaid or unauthorised leave commenced.	Mandatory field • Must be within remuneration period of the employee as recorded within Section 3 of the ULPA form • Error displayed if the date overlaps with another line in this tab for this employee • Error displayed if period start date is after period end date
Period end	{Date format dd/mm/yyyy} Enter the date the period of unpaid or unauthorised leave concluded.	Mandatory field • Must be within remuneration period of the employee as recorded within the Section 3 of the ULPA form • Error displayed if the date overlaps with another line in this tab for this employee • Error displayed if end date is before period start date
LWOP hours	{Enter a number with up to 2 decimal places} Enter the number of hours of unpaid or unauthorised leave taken.	Mandatory field

Section 5 – Periods of workers compensation

Field	Instruction	Data requirements / validations
LSL number (if known), Surname, Given names and DOB	{Free text field} As described in Section 2 – Employee personal information. Enter these details for each remuneration period recorded for the employee.	The combination of LSL number (if known), surname, given name(s) and date of birth must match an employee recorded in **Section 2 – Employee personal information**.
Period start	{Date format dd/mm/yyyy} Enter the date the workers compensation period commenced.	Mandatory field Must not be within remuneration period of the employee as recorded within Section 3 of the ULPA form
Period end	{Date format dd/mm/yyyy} Enter the date the workers compensation period concluded.	Mandatory field Must not be within remuneration period of the employee as recorded within Section 3 of the ULPA form

Section 6 – Relevant LSL payments

Field	Instruction	Data requirements / validations
LSL number (if known), Surname, Given names and DOB	{Free text field} As described in Section 2 – Employee personal information. Enter these details for each remuneration period recorded for the employee.	The combination of LSL number (if known), surname, given name(s) and date of birth must match an employee recorded in **Section 2 – Employee personal information**.
Date at which levy became payable for this employee	{Date format dd/mm/yyyy} Enter the month in which the first recorded remuneration period for the employee commences.	Mandatory field
Date of relevant long service leave payment	{Date format dd/mm/yyyy} The date the relevant long service leave payment was made to the employee.	Mandatory field

Field	Instruction	Data requirements / validations
Relevant long service leave payment type	{Drop-down field options – In-service or Cessation} Select the type of payment made – either in-service long service leave or payment on cessation, in lieu of long service leave.	Mandatory field
Relevant long service leave payment amount	{Enter a dollar amount to 2 decimal places} Enter the amount paid to the employee.	Mandatory field
Detail supporting documentation	{Free text field} Employers are required to provide evidence to support relevant LSL payments made. List the documentation provided to Coal LSL supporting the inclusion of the relevant long service leave payment.	Mandatory field

Section 7 – Partially-onboarded employer

Field	Instruction	Data requirements / validations
Relevant long service leave payment type	{Check boxes} Read each declaration and tick the boxes to confirm your acknowledgement.	Boxes must be checked to confirm the statements
Total eligible wages	{Enter a dollar amount to 2 decimal places} Enter in the total eligible wages you have included on individual monthly levy returns submitted to Coal LSL. Enter a new line for each calendar year.	Mandatory field if previous levy returns from that calendar year are to be included in the ULPA
Total levy amount reported	{Enter a dollar amount to 2 decimal places} Enter in the total levy amount you have included on individual monthly levy returns submitted to Coal LSL. Enter a new line for each calendar year.	Mandatory field if previous levy returns from that calendar year are to be included in the ULPA

Important

The ULPA Schedule requires that only the calculation listed under paragraph 3B(1)(a) of the Collection Act is applied to permanent employees earning a wage.

If you have used the calculation under subparagraph 3B(1)(b) of the Collection Act for any employee, for any month, this will need to be removed from the totals reported in this section and the employee added to Sections 2 and 3, and 4 to 6 (where relevant) of the ULPA form to recalculate the levy amount for that employee.

Please contact Coal LSL if you have questions or concerns about this.

For any relevant long service leave payments made during periods covered by existing levy return submissions, complete the table on the Section 7 tab.

Field	Instruction	Data requirements / validations
LSL number (if known)	{Free text field} Enter the employee's unique Coal LSL number, if known. Leave this field blank if: • the employee has not previously been registered with Coal LSL, or • you do not know the employee's LSL number.	• Must be a 6- or 7-digit number with no spaces or leading zeroes • Field may be left blank • Must be unique to each employee • Must match the employee details entered in other sections of the ULPA form.
Surname	{Free text field} Enter the employee's legal surname as shown on their formal identification. Do not use abbreviations, preferred names or nicknames.	• Cannot be blank if the employee's given name(s) and date of birth, or LSL number, have been entered. • Must not contain numbers.
Given name(s)	{Free text field} Enter the employee's legal first and middle name(s) as shown on their formal identification. Do not use abbreviations, preferred names or nicknames.	• Cannot be blank if the employee's surname and date of birth, or LSL number, have been entered. • Must not contain numbers.

Field	Instruction	Data requirements / validations
Date of birth (DOB)	{Date format dd/mm/yyyy} Enter the employee's date of birth as shown on their formal identification.	• Cannot be blank if the employee's surname and given name(s), or LSL number, have been entered. • Employee must be at least 13 years old on the remuneration period start date.
Date at which levy became payable for this employee	{Date format dd/mm/yyyy} Enter the month in which the first recorded remuneration period for the employee commences.	Mandatory field
Date of relevant long service leave payment	{Date format dd/mm/yyyy} The date the relevant long service leave payment was made to the employee	Mandatory field
Relevant long service leave payment type	{Drop-down field options – In-service or Cessation} Select the type of payment made – either in-service long service leave or payment on cessation, in lieu of long service leave	Mandatory field
Relevant long service leave payment amount	{Enter a dollar amount to 2 decimal places} Enter the amount paid to the employee.	Mandatory field
Detail supporting documentation	{Free text field} Employers are required to provide evidence to support relevant LSL payments made. List the documentation provided to Coal LSL supporting the inclusion of the relevant long service leave payment	Mandatory field
Total levy payable for the employee as reported on levy returns	{Enter a dollar amount to 2 decimal places} Enter the total amount listed as payable for this employee across the levy returns listed in the previous table of Section 7.	Mandatory field

GLOSSARY OF TERMS

Applicable weeks	A week is an applicable week if: a. the employee worked as a casual employee at any time during that week; or b. the employee did not work as a casual employee in that week but did work in both the week immediately before and the week immediately after.
Base amount	Defined by subclause 26(2) of the ULPA Schedule, is the total amount of unpaid levy for eligible employees identified in the approved ULPA form as calculated under subclause 10(8) less the Total LSL adjustment amounts calculated under subclause 10(6).
Base rate of pay	Defined in section 3 of the Collection Act as having the same meaning as in the *Fair Work Act 2009*.
Base rate of pay including casual loading	- for the purposes of the ULPA, the base rate of pay paid to a casual employee where casual loading is identifiable — that is, the base rate of pay (as defined above) plus the casual loading component.
Casual employee	As defined in the Fair Work Act 2009.
Eligible employee	As defined in subsection 4(1) of the Administration Act.
Eligible wages	Defined in section 3B of the Collection Act, as amended by clause 11 of the ULPA Schedule. The amounts included depend on the employee's work status and payment type.
Employer	As defined in subsection 4(1) of the Administration Act.
First due day	The date the first instalment payment is due under the ULPA. This will be 30 days after the day the Board approves the ULPA, or 6 months after the day of approval for small business employers.
Incentive-based payments and bonuses	For the purposes of calculating eligible wages, payments of this nature made to an employee at least once per month.
Levy payable	An amount payable to Coal LSL in respect of eligible wages paid to eligible employees in the relevant period. In accordance with section 6 of the *Coal Mining Industry (Long Service Leave) Payroll Levy Act 1992*, the levy is payable by the person who paid those wages.

Levy rate	The percentage of eligible wages payable as levy, as prescribed in the *Coal Mining Industry (Long Service Leave) Payroll Levy Regulations*. The rate has changed over time – the ULPA form applies the correct rate automatically based on the dates of each remuneration period.
LSL number	A unique six- or seven-digit identifier assigned by Coal LSL to each eligible employee registered under the scheme. Not all employees will have an LSL number - if unknown, leave blank. Do not enter company payroll or employee reference numbers.
Notice of Intention	A notice given by an employer to Coal LSL under clause 5 of the ULPA Schedule which confirms the employer's intention to submit an ULPA.
Ordinary rate of pay	For the purposes of the ULPA, the rate of pay paid to a casual employee whose employment agreement does not include a quantifiable casual loading amount.
Periods of unpaid and unauthorised leave	As defined in subsection 39A(2) of the Administration Act, periods of unauthorised absence and unpaid leave (with limited exceptions) do not contribute to an employee's qualifying service.
Qualifying service	A period of service as an eligible employee of one or more employers.
Reason for ceasing	The recorded reason an employee ceased to be an eligible employee. This may affect entitlements upon cessation under Division 3 of the Administration Act. See the 'Cessation reasons' table in the Data requirements by field section of this guide.
Relevant long service leave payment	As defined in subclause 10(5) of the ULPA Schedule. A payment for long service leave made to an employee covered by the arrangement by an employer that was made: • at or after the time (worked out on the assumptions mentioned in paragraphs 11(a) and (b) and any assumptions the employer chooses to make under paragraph 11(c)) at which unpaid levy in respect of any of the wages, covered by the arrangement, that the employer paid to the employee first became payable; and • before the time the employer gave the arrangement to Coal LSL under clause 9.
Relevant long service leave adjustment amount	In relation to an employee that was paid a relevant long service leave payment, the amount that is the lesser of the relevant long service leave payment amount(s) and the subclause 10(8) amount for that employee.

Remuneration arrangement / payment type	The type of payment paid to the employee for their work, as defined in their employment agreement. Options are: • Annual salary (S): a full-time or part-time employee paid an annual salary for the hours of work set out in their employment agreement, paid at regular intervals. • Wages (W): a full-time or part-time employee paid a base rate of pay for hours worked; or a casual employee paid an hourly rate based on hours worked.
Subclause 10(8) amount	The levy owing for an eligible employee, calculated by determining the eligible wages of that employee (including any assumptions under clause 11 of the ULPA Schedule) and applying the applicable levy rate.
Total amount of unpaid levy	The total amount calculated under subclause 10(8) of the ULPA schedule for all eligible employees included in the ULPA.
Total relevant long service leave adjustment amounts	The total of the subclause 10(8) amount will be reduced to account for relevant long service leave payment amounts, as calculated under subclause 10(6)(b), for all employees.
Workers Compensation	Subparagraph 39A(2)(iii) of the Administration Act requires that periods of workers compensation under Commonwealth law are included in the qualifying service of eligible employees. However, the payment of such compensation may impact the eligible wages calculation for the employee.
Work status	Full-time (F): an employee whose ordinary hours of work are the full-time hours specified in their employment arrangement. Part-time (P): an employee whose ordinary hours of work are less than full-time hours as specified in their employment arrangement. Casual (C): as defined in the Fair Work Act 2009. One row per financial year is required for casual employees in Section 3 of the ULPA form. Workers compensation (W): an employee receiving workers compensation payments.

PRE-SUBMISSION CHECKLIST

Before submitting your ULPA final form to Coal LSL, confirm each of the following:

Form completeness

☐	The ‘Registry readiness check’ tab shows ☑ Ready for all sections
☐	The ‘Registry readiness check’ tab shows ☑ READY in the TOTAL row
☐	All errors (red cells) have been corrected across all sections
☐	All warnings (orange cells) have been either corrected or acknowledged with the correct warning code
☐	Section 1, ‘ULPA summary’ has been reviewed and the ‘Acknowledgements and declarations’ checkbox is ticked
☐	Section 7 (if applicable) — the ‘Acknowledgements and declarations’ checkboxes are ticked

Supporting documentation

☐	For each relevant long service leave payment in Section 6: supporting evidence of the payment has been gathered and will be uploaded with the submission
☐	For any rows in Section 3 where assumptions have been made (Y selected in ‘Were any assumptions made?’): supporting documentation is available and can be provided, if requested
☐	For Section 7 (if applicable): copies of all referenced levy returns are available and will be uploaded with the submission
☐	An audit report has been completed and will be attached For more information about this, see Coal LSL’s Guidance Note on ULPA Audit Report Requirements

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Data quality checks

☐	Every employee in Section 2 has at least one matching entry in Section 3
☐	All periods in Sections 4 and 6 fall within a remuneration period recorded in Section 3
☐	No overlapping remuneration periods exist for any employee in Section 3
☐	Casual employees do not have entries in Section 4 (Unpaid Leave)
☐	All relevant long service leave payments in Section 6 (and 7, where applicable) were made on or after the date the relevant levy became payable and the submission of the final ULPA
☐	Cessation reasons (code 01–05) have been entered for the last remuneration period of each employee who has ceased employment

Contact

If you have questions about completing the ULPA form, contact Coal LSL.