



Welcome!
We will begin at
10:00am

COALSL



Australian Government

Coal Mining Industry
(Long Service Leave Funding) Corporation

Additional support for employers who have not yet lodged an NOI

COAL LSL

12 October 2026

Acknowledgement of Country

Coal LSL acknowledges the Traditional Owners of Country throughout Australia and recognises their continuing connection to land, waters and community.

We pay our respects to the people, the cultures and the Elders past and present.



Your presenters for today



Sharife Rahmani

Chief Regulatory
Officer



Olivia Knox

General Manager
Regulatory Process



Scott Woods

General Manager
Education and Engagement

Today's agenda

1. What's changed under the Amendment Act
2. The ULPA process and key timeframes
3. How to participate
4. How to complete the ULPA form
5. Answering questions from our first webinar
6. Resources and support available
7. Key takeaways
8. Questions



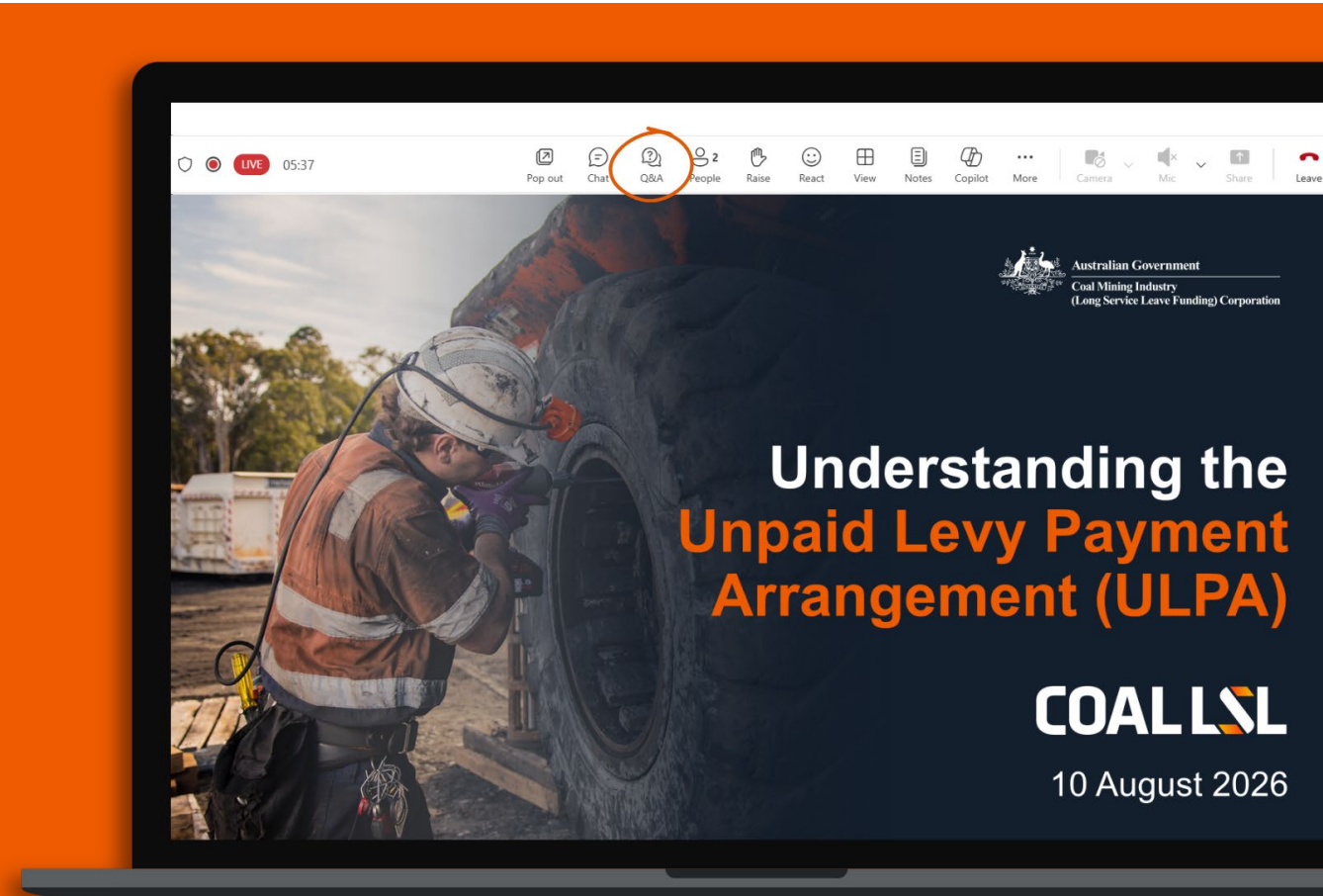


Ask your questions

1. Click the **Q&A** icon at the top of your screen.
2. Type your question in the box.
3. Check **Post anonymously** if you prefer.
4. Press **Send** to submit at any time during the presentation.
5. Questions are sent privately to our moderators.
6. We'll answer them at the end.



This session is being recorded and will be available on our website at coallsl.com.au





Recent litigation outcomes

Orica

- High Court decision in favour of Coal LSL
- Explosive Services employees working on a black coal mine are eligible employees if duties directly connected to day-to-day operations
- Important case for paragraph (b) of definition of 'eligible employee' – focus on:
 - location of work, and
 - duties connected with day-to-day operations.

WorkPac

- Federal Court decision in favour of Coal LSL
- Issues relating to calculation of eligible wages for casuals impacting to levy liability
- Base rate of pay is the 'flat rate' unless casual loadings and / or other excluded allowances are separately identifiable dollar amounts
- Hours worked for calculating eligible wages are not capped at 35 hours per week

What's changed under the Amendment Act



Understanding the new legislation

The Coal Mining Industry (Long Service Leave) Legislation Amendment Act 2026 (the Amendment Act)

The Amendment Act introduced 2 key changes:

Change to additional levy penalty rate for late payments

- Amends the current additional levy rate of 2% p.a. to the Reserve Bank of Australia's cash rate plus 2% p.a.
- Effective from **7 July 2026**.
- Supports employer compliance by providing a more effective late payment penalty.

The Unpaid Levy Payment Arrangement (ULPA)

- Employers with historical unpaid levy obligations can enter a repayment arrangement with Coal LSL.
- Once 80% has been repaid within legislated timeframes, the remaining 20% of the debt will be waived.
- Commenced on **1 September 2026** when the Notice of Intention period opens.

Understanding the Unpaid Levy Payment Arrangement process and key timeframes

UNPAID LEVY PAYMENT ARRANGEMENT (ULPA)

A pathway for employers to meet historical levy obligations



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.



What period does the ULPA cover?

The ULPA can include:

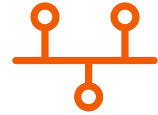
- ✓ Unpaid levy obligations for eligible employee service from **January 2010** up to and including **July 2026**.

Ongoing levy obligations include:

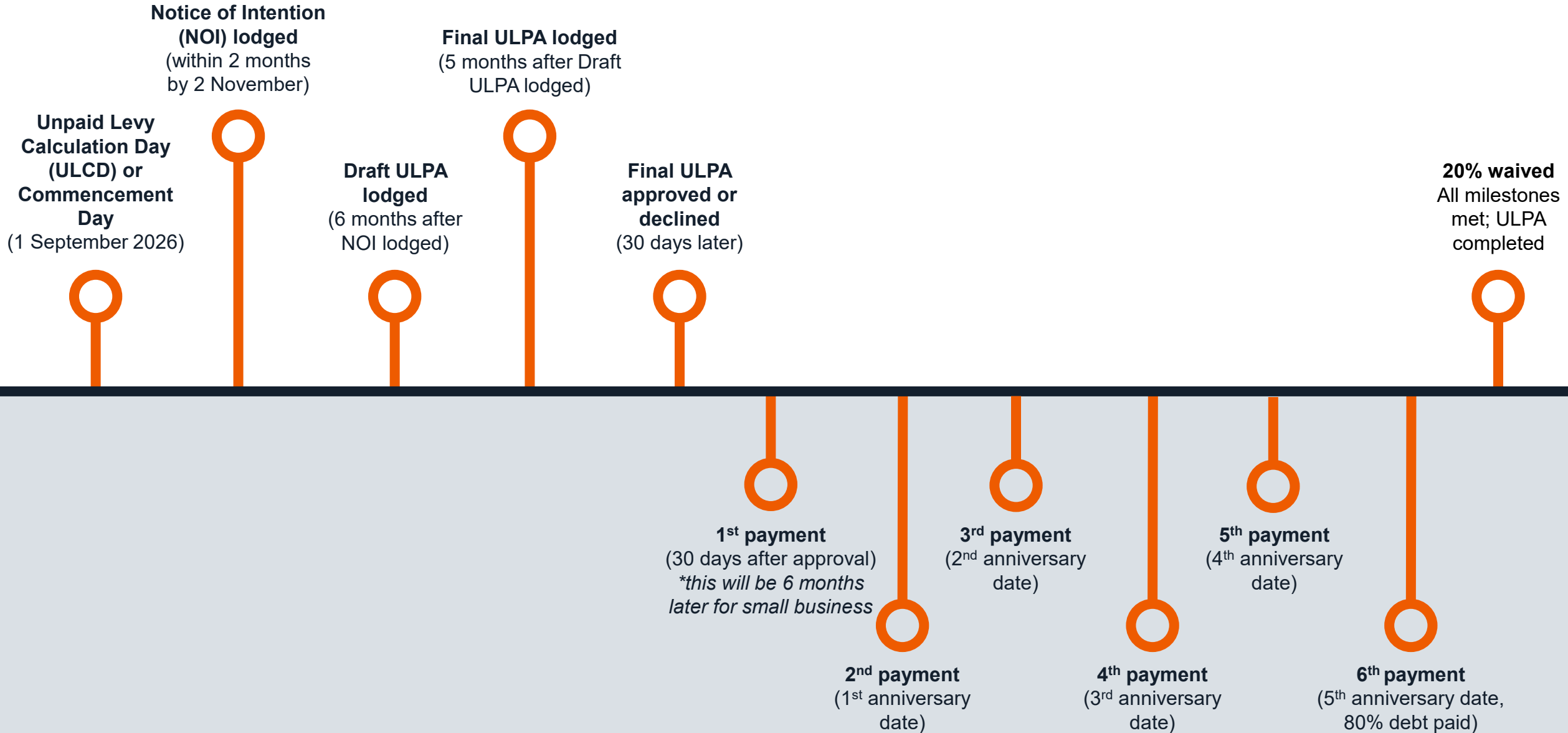
- ✓ Service for eligible employees employed in or after **August 2026**.
- ✓ Levy obligations reported through monthly levy returns from **1 September 2026**.

Note: The August 2026 levy return and payments were due by 28 September 2026 and September levy return and payment is due by 28 October 2026

We'll connect more eligible employees with their Coal LSL entitlements.



ULPA Timeline



How to participate in the ULPA process

Prepare your information and records

Before completing the ULPA form:

1. Identify eligible employees
2. Gather the required information and records



The ULPA applies to any historical unpaid levy obligations for the period 1 January 2010 to 1 September 2026.

1. Lodge an NOI

Submitting an NOI **does not** commit the employer to any payment obligations. Payment obligations only arise once a final ULPA is approved by Coal LSL.



The NOI period commenced
Tuesday 1 September 2026



NOIs must be lodged by
Monday 2 November 2026

NOTICE OF INTENTION UNPAID LEVY PAYMENT ARRANGEMENT (ULPA)

INSTRUCTIONS

Use this form if your organisation has unpaid levies between 1 January 2010 to 1 September 2026 and intends to enter into an Unpaid Levy Payment Arrangement (ULPA). A separate Notice of Intention form must be submitted for each entity that intends to enter into an ULPA. For any assistance or to submit your form/s, please email newlegislation@coalisl.com.au.

EMPLOYER DETAILS

Company name ACN

PRIMARY AUTHORISED CONTACT

First name Last name

Position

Phone number Email

DIRECTOR OR PUBLIC OFFICER

First name Last name

Position

Phone number Email

ULPA ESTIMATES (optional)

Estimated number of eligible employees affected Estimated years of unpaid levies

AUTHORISATION TO SUBMIT

To the best of my knowledge, I declare that the information provided in this form is true and correct and is not misleading by way of any inclusion or omission. I am aware that Coal LSL is a Commonwealth entity and that it is an offence under the *Criminal Code Act 1995* to knowingly make a false or misleading statement in an application/statement made to a Commonwealth entity.

☐ I'm authorised to complete and submit this Notice of Intention

Full name Position

2. Submit a draft and final ULPA form

Draft and final ULPAs must be submitted using the Coal LSL approved form.

The screenshot displays the 'ULPA 2025-06-25 1622' spreadsheet in Microsoft Excel. The interface includes the standard Excel ribbon (File, Home, Insert, Draw, Page Layout, Formulas, Data, Review, View, Automate, Developer, Help, Acrobat) and a search bar. The spreadsheet is titled 'ULPA 2025-06-25 1622' and contains the following elements:

- Header:** Australian Government Coal Mining Industry (Long Service Leave Funding) Corporation logo on the left and 'COAL LSL' logo on the right.
- Section Header:** 'Wage data' in a red header row.
- Table:** A large table with columns for employee data and quarterly wage information. The columns are: Data Check, LSL number (if known), Surname, Given name(s), Date of birth (dd/mm/yyyy), Job role / classification, Remuneration period start date, Remuneration period end date, Work status, Payment type, Ordinary hours per week, Casual hours worked in Q1 (Jul - Sept), Applicable weeks in Q1 (Jul - Sept), Casual hours worked in Q2 (Oct - Dec), Applicable weeks in Q2 (Oct - Dec), Casual hours worked in Q3 (Jan - Mar), Applicable weeks in Q3 (Jan - Mar), and Casual hours worked in Q4 (Apr - Jun).
- Table Content:** The table contains three rows of data. Each row starts with a 'Data Check' dropdown menu set to 'Calculated'. The 'LSL number' column has a dropdown menu set to 'Optional'. The 'Surname' column has a dropdown menu set to 'Required'. The 'Given name(s)' column has a dropdown menu set to 'Required'. The 'Date of birth' column has a dropdown menu set to 'Required'. The 'Job role / classification' column has a dropdown menu set to 'Required'. The 'Remuneration period start date' column has a dropdown menu set to 'Required'. The 'Remuneration period end date' column has a dropdown menu set to 'Required'. The 'Work status' column has a dropdown menu set to 'Required'. The 'Payment type' column has a dropdown menu set to 'Required'. The 'Ordinary hours per week' column has a dropdown menu set to 'Full-time/part-time wages only'. The 'Casual hours worked in Q1 (Jul - Sept)' column has a dropdown menu set to 'Casual employed in Q1 only'. The 'Applicable weeks in Q1 (Jul - Sept)' column has a dropdown menu set to 'Casual employed in Q1 only'. The 'Casual hours worked in Q2 (Oct - Dec)' column has a dropdown menu set to 'Casual employed in Q2 only'. The 'Applicable weeks in Q2 (Oct - Dec)' column has a dropdown menu set to 'Casual employed in Q2 only'. The 'Casual hours worked in Q3 (Jan - Mar)' column has a dropdown menu set to 'Casual employed in Q3 only'. The 'Applicable weeks in Q3 (Jan - Mar)' column has a dropdown menu set to 'Casual employed in Q3 only'. The 'Casual hours worked in Q4 (Apr - Jun)' column has a dropdown menu set to 'Casual employed in Q4 only'.
- Footer:** A navigation bar at the bottom with tabs for: 1 ULPA Summary, Performance Controls, 2 Employee personal information, 3 Wage data (active), 4 Unpaid Unauthorised Leave, 5 Workers Comp Employees, 6 Relevant LSL Payments, 7 Partially Onboard Employer, and Registry Readiness Check.



Repayment instalments ongoing

 Target day	 Target amount
1st due day	20% of the base amount
1st anniversary	35% of the base amount
2nd anniversary	50% of the base amount
3rd anniversary	60% of the base amount
4th anniversary	70% of the base amount
5th anniversary	80% of the base amount

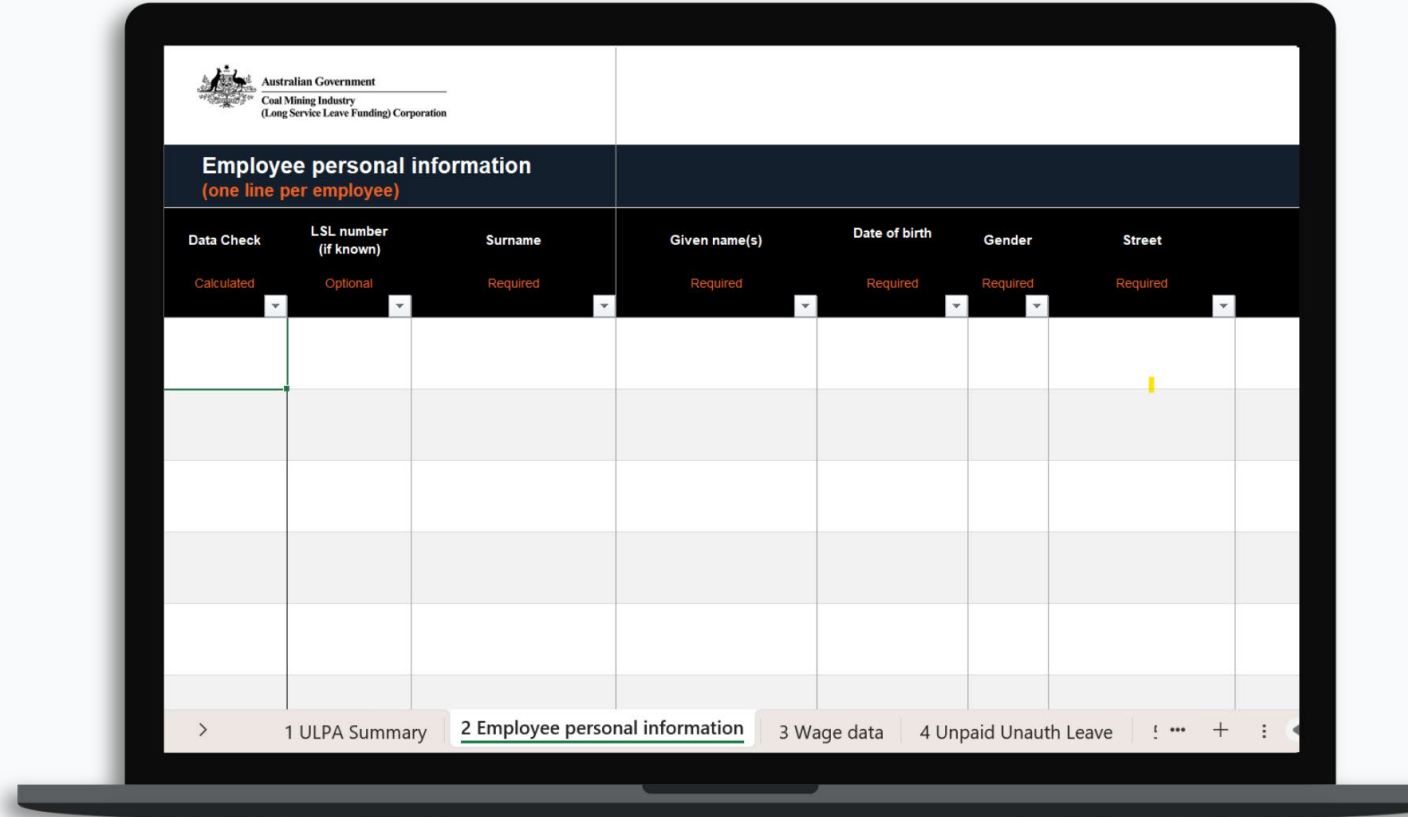


Target day anniversaries are calculated from the 1st due day.
Target amounts are calculated as a percentage of the base amount under the ULPA.

The ULPA form

Understanding the form

- The ULPA workbook contains **7 sections** for employers to complete.
- They collect the information required to calculate the levy debt and record each employees' eligible service.
- All sections of the form are linked.



The screenshot displays the 'Employee personal information' section of the ULPA form. The header includes the Australian Government logo and the text 'Coal Mining Industry (Long Service Leave Funding) Corporation'. Below the header, the section title 'Employee personal information (one line per employee)' is shown. The form is structured as a table with the following columns: 'Data Check' (Calculated), 'LSL number (if known)' (Optional), 'Surname' (Required), 'Given name(s)' (Required), 'Date of birth' (Required), 'Gender' (Required), and 'Street' (Required). Each column has a dropdown arrow. The table has multiple rows for data entry. At the bottom, a navigation bar shows the following sections: '1 ULPA Summary', '2 Employee personal information' (which is the active section), '3 Wage data', and '4 Unpaid Unauth Leave'. There are also icons for help, expand, and collapse.



The **ULPA User Guide** provides a detailed overview of all sections of the form.

The sections explained

Employers to complete

ULPA
summary

Employee
Personal
Information

Wage Data

Periods of
Unpaid or
Unauthorised
Leave

Workers
Compensation
Periods

Relevant long
service leave
payments

Partially
Onboarded
Employers

Supporting tabs

Performance
Controls

Registry
Readiness
Check



The **ULPA User Guide** provides a detailed overview of all sections of the form.

Section 1 ULPA Summary

The ULPA Summary:

- captures key employer information
- automatically calculates amounts using information entered throughout the form
- should be reviewed when you start and checked before submission.

The screenshot displays the 'Unpaid Levy Payment Arrangement (ULPA)' summary form. At the top, it features the Australian Government Coal Mining Industry (Long Service Leave Funding) Corporation logo and the 'COAL LSL' branding. The form is titled 'Unpaid Levy Payment Arrangement (ULPA)' in a dark header. Below this, there are input fields for 'Entity Name', 'ACN', 'Employer ID', and 'End date of levy liability period' (pre-filled with 31/08/2026). The form is divided into several sections: 'Employee count' (0), 'Start date of levy liability period' (N/A), 'End date of levy liability period' (N/A), 'Total eligible wages' (\$ -), 'Total amount of unpaid levy (subclause 10(8) amount)' (\$ -), 'Total relevant long service leave adjustment amounts' (\$ -), 'Total base amount' (\$ -), and a table of instalment amounts (First to Sixth, all \$ -). The 'Total to be paid' is highlighted in orange (\$ -). The 'Acknowledgements and declarations' section includes checkboxes for submitting an audit report, providing audit details (Auditor firm, name, date), and a declaration of being a small business employer. At the bottom, there are navigation tabs: '1 ULPA Summary', '2 Employee personal information', '3 Wage data', and '4 Unpaid Unauth Leave'.

Entity Name	ACN	Employer ID	End date of levy liability period
			31/08/2026

Employee count	0
Start date of levy liability period	N/A
End date of levy liability period	N/A
Total eligible wages	\$ -

Total amount of unpaid levy (subclause 10(8) amount)	\$ -
Total relevant long service leave adjustment amounts	\$ -
Total base amount	\$ -

First instalment amount (to achieve 20% of base amount)	\$ -
Second instalment amount (to achieve 35% of base amount) <td>\$ -</td>	\$ -
Third instalment amount (to achieve 50% of base amount) <td>\$ -</td>	\$ -
Fourth instalment amount (to achieve 60% of base amount) <td>\$ -</td>	\$ -
Fifth instalment amount (to achieve 70% of base amount) <td>\$ -</td>	\$ -
Sixth instalment amount (to achieve 80% of base amount) <td>\$ -</td>	\$ -
Total to be paid	\$ -

Acknowledgements and declarations

☐ has submitted an audit report along with the final unpaid levy payment arrangement document.

☐ **Audit report details**
Auditor firm:
Auditor name:
Audit report date:

☐ At the time of submission of the final unpaid levy payment arrangement, was a small business employer within the meaning of the Fair Work Act 2009.

☐ declares that the information provided is true and correct, to the extent of available records, understands that Coal LSL may request further information or documents. Giving false or misleading information or documents is a criminal offence that may

< > 1 ULPA Summary 2 Employee personal information 3 Wage data 4 Unpaid Unauth Leave

Section 2 Employee personal information

The **employee personal information** section needs to include:

- Personal details for each eligible employee included in the ULPA.
- The most recent contact details available for each eligible employee.

NOTE: Complete one row per eligible employee.

[illegible]

Section 3 Wage data

This is the **most detailed section** of the ULPA form. It captures the service and wage information used to automatically calculate eligible wages.

Tips for completing this section

- Use **one row per remuneration period** for each eligible employee.
- Required fields will vary based on the employee's **work status and payment type**.
- Only include **incentive payments and bonuses** if they are paid at least monthly.
- Select the appropriate **cessation reason**, where applicable.

The cessation code matters

The reason an employee ceased eligible employment may affect their access to long service leave.

A warning will be displayed if a required cessation reason is not provided.



Eligible wages for ULPAs



Use the **current legislative definition** of '**eligible wages**' when calculating your ULPA. Do not use previous definitions.



Only use **Formula A** for **non-casual employees paid a base rate of pay**. Formula B does not apply to ULPA calculations.



Employer ULPA assumptions

If employers don't have complete records, the legislation allows the use of reasonable assumptions.

This applies mainly to:

- ✓ Wages and bonuses
- ✓ Incentive payments
- ✓ Historical service gaps

Assumptions must be:

- ✓ Reasonable
- ✓ Based on available information
- ✓ Clearly explained per employee



Remember: assumptions are allowed, but they must be transparent and defensible.

Section 4 Unpaid or unauthorised leave



Only complete this section if an eligible employee had an **unpaid or unauthorised absence** of at least one day. This is not applicable to casual employees.

Tips for completing this section

- Use **one row per absence period** for each employee.
- The absence must fall entirely within a **remuneration period recorded in Section 3**.
- Most unpaid or unauthorised absences **do not count towards qualifying service**.



absence exceptions may include:

- certain community service leave
- stand-down periods
- workers compensation

Section 5 Workers compensation periods



Only complete this section where an employee received workers compensation **paid directly by the insurer.**

Tips for completing this section

- Use **one row per absence period** for each employee.
- Workers compensation periods **count towards qualifying service**
- A period recorded in Section 5 **must not overlap** a remuneration period in Section 3

Payment made by **record in**
the insurer —→ **Section 5**
your payroll —→ **Section 3**

Section 6 Relevant long service leave payments

Record any **relevant long service leave payments** previously made to eligible employees.

Tips for completing this section

- Use **one row per payment**.
- Eligible payments can **reduce the base amount owed** for that employee, potentially to nil.
- **Include the employee in Sections 2 to 5**, even if their base amount is reduced to nil.
- **Provide evidence of each payment** with the final ULPA.

To be eligible, the payment must:

- ✓ be made under a State or Territory law or industrial instrument
- ✓ be paid on or after the unpaid levy became payable
- ✓ be paid before the final ULPA is submitted



Relevant long service leave (LSL) payments



- Previous LSL payments made to an employee under another scheme may reduce the amount owed under the ULPA.
- The reduction cannot exceed the ULPA levy payable for that employee.



- Only LSL payments can reduce the amount payable under the ULPA (not annual leave or other payments).
- You must provide evidence for each payment to show it was made and that it was for LSL.

Section 7 Partially onboarded employers

Use this section if you've **submitted levy advice forms** for some or all of the ULPA period.



Choose to **rely on previously submitted levy data** rather than re-entering it in Sections 2 to 5.



If you used the Formula B calculation in submissions

1. **reduce the eligible wages and levy reported in Section 7** by the amounts calculated for those employees
2. enter those employees in **Section 3 using Formula A**
3. complete **Sections 2, 4, 5 and 6**, where relevant.

Resources and support available



Support for employers



Dedicated ULPA team

providing support for current obligations and ULPA process



One-to-one education and engagement

following NOI submission



Useful guides, Guidance Notes and FAQs

available on the Coal LSL website



Dedicated email address for direct email

communications newlegislation@coallsl.com.au





Support for employees

Our Employee Engagement team will support you to communicate with employees by helping you:

- Educate employees about their Coal LSL entitlements
- Explain the ULPA process and what to expect
- Provide information and support throughout onboarding



Key messages for employees

ULPA process will result in qualifying service being recognised with Coal LSL.

This will take time.

Employees generally won't be able to access long service leave accrued through the ULPA **until it has been approved and their service is processed into Coal LSL systems.**

Our Employee Engagement Team can support messaging and scheme education to your employees during the ULPA process.



Employees with existing Coal LSL leave accrued from previous service may still be able to access that entitlement during the ULPA process.

Key tips and takeaways

Key takeaways and next steps

1 **Resolve historical obligations** through the ULPAs process.

2 **First step** is lodging a Notice of Intention before 2 November 2026.

3 **Start gathering historical records** and engaging your auditor now.

4 **Current and ongoing obligations** need to be met from August 2026.

Questions?

Contact us

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