Australian Government

Coal Mining Industry
(Long Service Leave Funding) Corporation

COAL LSL

EMPLOYER CONNECT

30 October 2025

COAL LSL

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.

How today will flow

Key times

- Session starts **10:00am**
- Session finishes **11:30am**
- Refreshments to follow

What's involved

Face-to-face and virtual attendees

We'll be using Mentimeter – keep your phones handy

We want to hear from you

Session intent

Provide an opportunity to engage directly with our executives and senior leaders as well as connect with industry peers

- **Introduction**
- **Findings:** Debiting of Leave review
- **Workshop:** Guidance Notes
- **Update:** Digital leave submissions
- **Opportunities:** Engagement team

Your presenters for today

Sharife Rahmani

Chief Regulatory Officer

Imrie Relf

GM, Regulatory Insight

Scott Woods

GM, Education and Engagement

Your presenters for today

Roxanne Thomas

Regulatory Insight Specialist

Rodrigo Redante

Product Manager

Industry at a glance

Queensland

- 921 employers
- 38,654 active employees

New South Wales

- 519 employers
- 25,106 active employees

Western Australia

- 61 employers
- 973 active employees

All other

- 21 employers
- 413 active employees

New employee registrations

2024-25*	**8,904**
2023-24	**10,484**
2022-23	**10,548**
2021-22	**8,134**
2020-21	**6,150**
2019-20	**6,578**
2018-19	**7,692**

*correct as of 30 June 2025

COAL LSL

Total across Australia

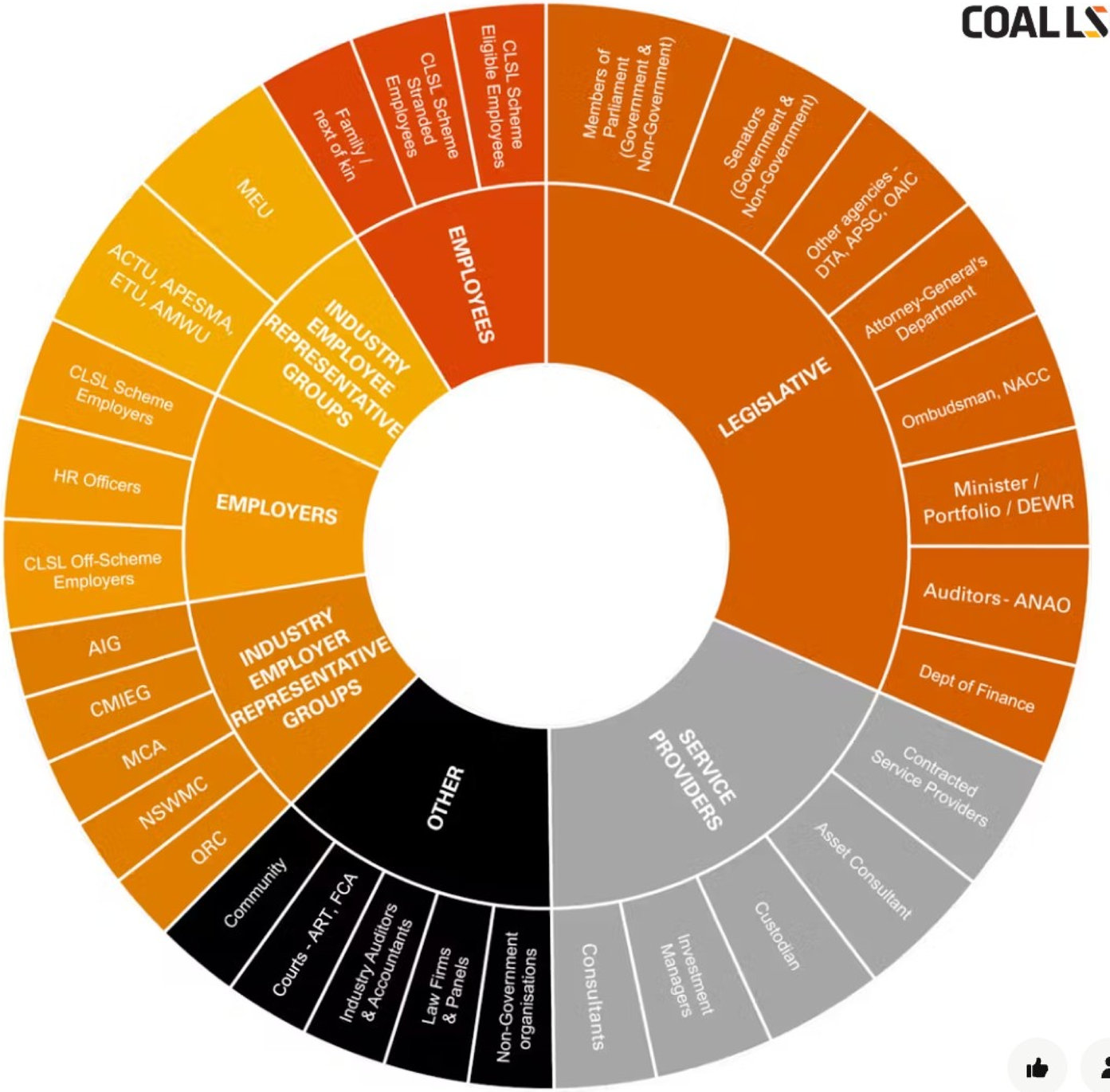
1,522*
registered employers

65,146*
active employees

*correct as of 30 June 2025

External stakeholders

ART	Administrative Review Tribunal
ACTU	Australian Council of Trade Unions
AIG	Australian Industry Group
AMWU	Australian Manufacturing Workers' Union
ANAO	Australian National Audit Office
APESMA	Professionals Australia (Union)
APSC	Australian Public Service Commission
CMIEG	Coal Mining Industry Employer Group
DTA	Digital Transformation Agency
DEWR	Department of Employment & Workplace Relations
ETU	Electrical Trades Union
FCA	Federal Court of Australia
HR	Human Resources
MCA	Minerals Council of Australia
MEU	Mining & Energy Union
NACC	National Anti-Corruption Commission
NSWMC	NSW Minerals Council
OAIC	Office of the Australian Information Commissioner
QRC	Queensland Resources Council



Updates from Coal LSL

New legislation

MINISTERS' MEDIA CENTRE
Ministers of the Employment and Workplace Relations Portfolio

HOME | AMANDA RISHWORTH | ANDREW GILES | PATRICK GORMAN

Home > The Hon Amanda Rishworth MP > Orica decision clarifies operation of coal long service leave scheme

Media Release | 24 June 2025

Orica decision clarifies operation of coal long service leave scheme

The Hon Amanda Rishworth MP
Minister for Employment and Workplace Relations

On 15 May 2025, the Full Court of the Federal Court decided Orica's appeal in *Orica Australia Pty Ltd v Coal Mining Industry (Long Service Leave Funding) Corporation* [2025] FCAFC 65.

The Federal Court's decision provides further clarity about coverage in the Coal Mining Industry Long Service Leave Scheme (Coal LSL scheme). It follows the dismissal of Hitachi's appeal in December 2024 in *Hitachi Construction Machinery (Australia) Pty Ltd v Coal Mining Industry (Long Service Leave Funding) Corporation* [2024] FCAFC 166, where the court determined the relevant employees were eligible for the Coal LSL scheme.

The Australian Government acknowledges the impact of the decisions in *Hitachi* and *Orica* on some employers in the coal mining industry. To address these impacts, the Government will progress legislation for a repayment plan, which includes a debt waiver component, for employers with historical levy debts. We will consult with industry representatives about this.

The Government is committed to supporting employers and workers impacted by these decisions and will continue working with the Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL) and industry representatives on a balanced approach that supports employers to meet their financial obligations.

Orica appeal

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

COAL LSL | EMPLOYEE | EMPLOYER | ABOUT US | NEWS

HOME > NEWS > MEDIA STATEMENT 21 AUGUST 2025

21st August 2025

MEDIA STATEMENT 21 AUGUST 2025

The Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL) has applied for special leave to appeal to the High Court of Australia following a recent decision by the Full Federal Court in Orica Australia Pty Ltd v Coal Mining Industry (Long Service Leave Funding) Corporation (No 2) [2025] FCAFC 90.

The Court partially upheld Orica's appeal, limiting the eligibility of shotfiring and explosive services employees under the Coal Mining Industry (Long Service Leave) Administration Act 1992 to a defined period. The decision was based on Orica's corporate structure, despite no substantive change to the employees' duties, skills, or work locations.

Coal LSL CEO Darlene Perks said the ruling meant some employees at Orica and at similar companies providing shotfiring and explosive services on black coal mines still faced uncertainty about their eligibility for the Scheme.

'Some employees may now have only part of their service recognised under the Scheme, even though their roles and responsibilities remain unchanged,' Ms Perks said. 'This has implications for consistency in how the Scheme is applied and how it impacts affected employees.'

The decision affects a significant number of current employees performing shotfiring or other explosive services on black coal mines.

In light of these implications, Coal LSL's Board has sought leave to appeal to the High Court to clarify the application of the legislation and ensure consistent treatment of employees across the sector.

Contact us | Privacy statement | Terms of Site Use | Site Map

Updates from Coal LSL

Onboarding employers

We have established a dedicated onboarding team to support major employers

Additional levies

Coal LSL will reintroduce the application of additional levies for late levy payments from 1 January 2026

Debiting of Leave review

Imrie Relf

Area of focus

What is it?

- When Coal LSL seeks to understand how the industry is applying a part of the legislation, we will undertake **a focussed review of stakeholder practices, experience and understanding in that area**

Why debiting of leave?

- We became aware of some **confusion amongst our stakeholders about what the legislation requires** and sought to clear it up
- To better understand how things are currently being done, where the pain points are, and how we can **improve support for employers and build trust with employees around the accuracy of their leave records**

What did we do?

Key areas of interest:

- Alignment with employment arrangements
- Exclusion of public holidays when calculating hours to be debited
- Mutual agreement between employees and employers

How did we do it?

Approach:

- We looked at in-service leave applications submitted in February 2025 and focused on employers who reported more hours than expected for the length of leave taken
- We reached out to those employers to ask for more details and evidence
- We contacted employees to confirm their understanding of what was deducted and why

What we found

84%

of employees agreed with their employer on the number of hours deducted, and that it matched their employment agreement

17%

of employees relied on their employer to tell them how many hours should be debited

There were different approaches across the industry for calculating leave hours

Some employers incorrectly included public holidays in their leave calculations

Next steps

Working with those employers who made errors to correct them

Updating our Guidance Note and website content to make the rules clearer

Looking at enhancements to processes that will support employers and employees

We will do a **follow-up review** to see how things are going

Guidance Notes

Scott Woods and Roxanne Thomas

What are Guidance Notes?

What they are?

- Coal LSL Guidance Notes aim **to assist employees and employers to understand key aspects of Australia's black coal mining industry long service leave legislation Coal LSL scheme**

Why are we reviewing?

- We want **to ensure that our Guidance Notes are achieving their aim** of assisting employers and employees to understand the Coal LSL scheme

We listened to your feedback

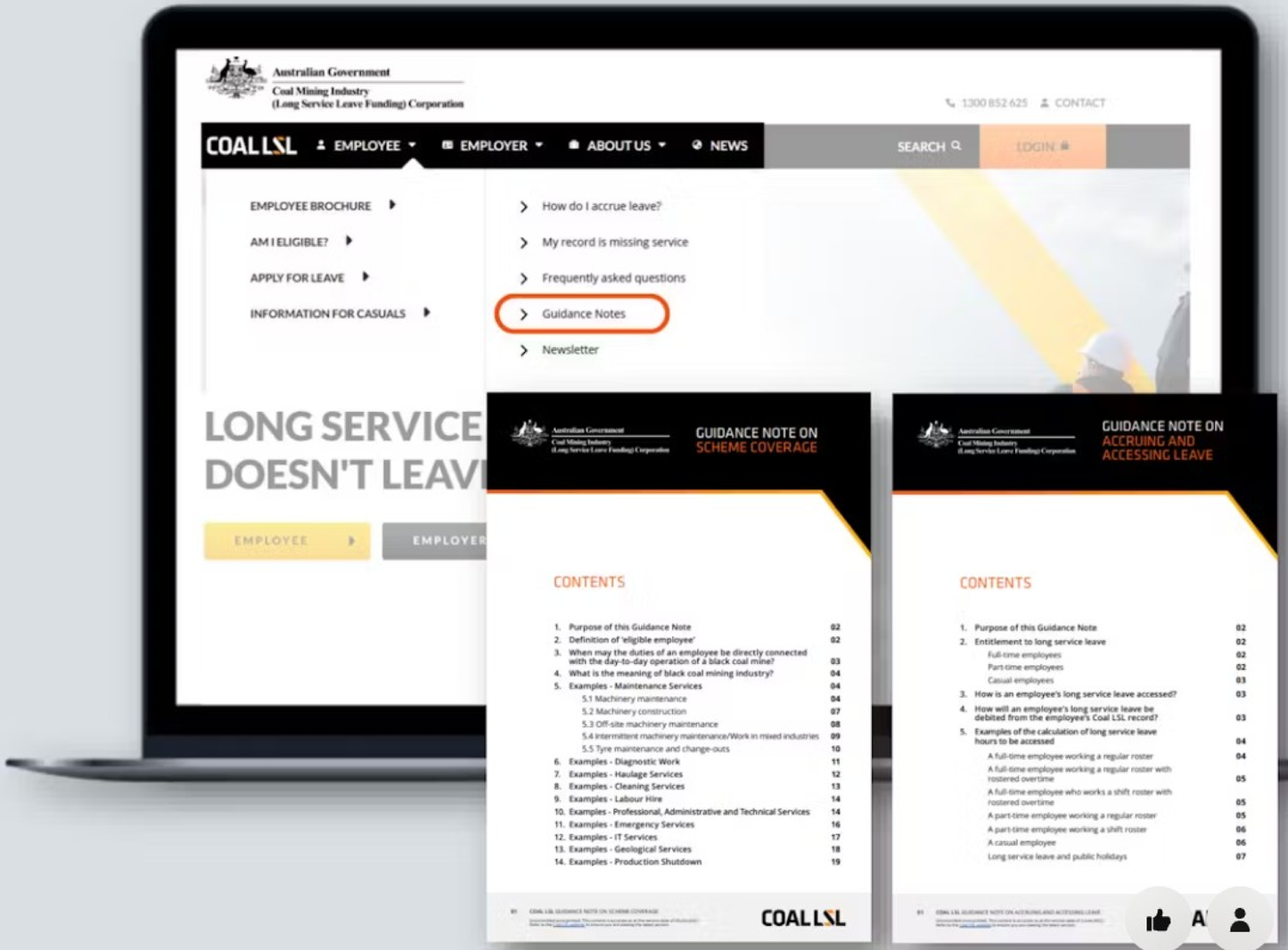
COALLSL

We've updated our website

- You can now easily navigate to the Guidance Notes from either the Employee or Employer menu

You can now download PDF versions

- All Guidance Notes are now available to download and print from our website



Workshopping our Guidance Notes

Today we will be workshopping **two** of our Guidance Notes and seeking your feedback to identify opportunities to make improvements

This is an interactive workshop so **keep your phone handy** to have your say!

Combined feedback will be used to improve the Guidance Notes and **optimise their value** for employers and employees

We will **collate your feedback** with feedback collected from other stakeholder groups throughout the review process

Today's Guidance Notes focus

- Determining Eligible Wages
- Audit Report Requirements

Guidance Note: Determining Eligible Wages

Topics covered

- What are eligible wages and how are they calculated?
  - Base rate of pay (not casual) (formula A and formula B)
  - Annual salary
  - Casual (formula A and formula B)
- When are eligible wages calculated?
- Workers compensation or other income protection payments

Overview of the long service leave scheme

Coal LSL
Regulates the long service leave scheme for Australia's black coal mining industry

Coal Mining Industry (Long Service Leave) Administration Act 1992 (Cth) (Admin Act)

Governs the establishment of Coal LSL and the Fund, and provides minimum entitlements and rights in respect of long service leave for eligible employees

Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992 (Cth) (Collection Act)

Provides the definition of eligible wages and imposes obligations on employers to submit levy returns and make payment of levy each month. Further, employers of eligible employees are required to submit an annual audit report

Coal Mining Industry (Long Service Leave) Payroll Levy Act 1992 (Cth)

Imposes a levy in respect of 'eligible wages' paid to eligible employees. The employer is liable to pay the levy for each of its eligible employees

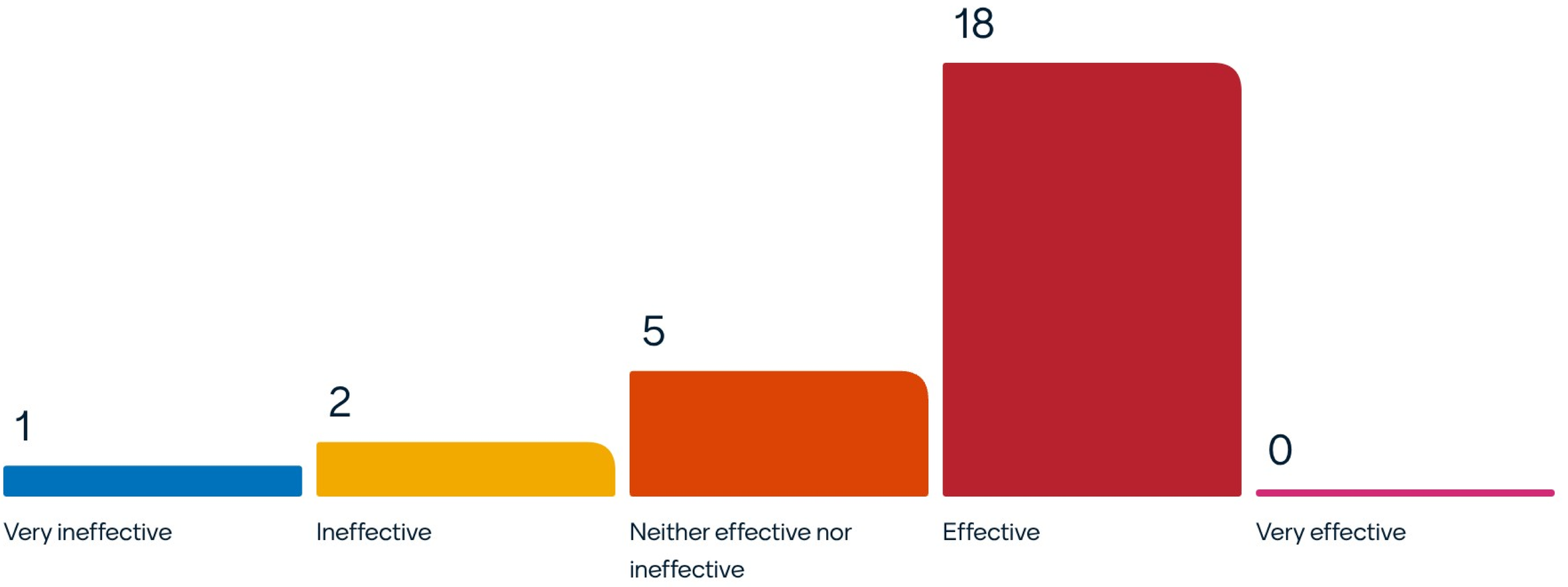
Let's get workshopping

Remember this is an interactive workshop and we are after your feedback to identify opportunities so we can make improvements.

Scan now to have your say or join at menti.com and use code 3922 8864

10

How effective is this Guidance Note in **helping you understand key aspects of Australia's black coal mining industry long service leave legislation?**



2

26

Do you receive any **common questions or issues** that are not answered in this Guidance Note?

No

No

No

No

Not at this stage

No

No

none to date

2
21

COAL LSL

Do you receive any **common questions or issues** that are not answered in this Guidance Note?

No

No

So far, No

No

No

No

No

More detail on what payment types are included in base and which are not.

2

21

COAL LSL

Do you receive any **common questions or issues** that are not answered in this Guidance Note?

No

No

Yes, still very grey on assessing inclusions of bonuses and allowances

Determining if some pay components are to be included or not - a checklist would be great

Yes, how the codes we put on the levy relate to the different areas of the guidance notes

No

2

21

Are there any parts of this Guidance Note that you believe would benefit from **additional information or clarification**?

None that I can think of

No

A checklist of pay components to be included or excluded.

No

No

No

no

No

18

Are there any parts of this Guidance Note that you believe would benefit from **additional information or clarification**?

No

No

Not to date.

Eligible employees - employees who work both on a black coal site and off and how that effects what wages are considered.

Yes, bonuses and allowances inclusions, penalty rates. The WC and income protection section still allows differing interpretations.

The eligibility of termination payments?

More information in the section regarding annual salaries

No

Are there any parts of this Guidance Note that you believe would benefit from **additional information or clarification**?

More info on bonuses and allowances

No

What is classed as an incentive payment

Which termination payments are included/excluded

Are there any parts of this Guidance Note that you believe would benefit from **worked examples or case studies**?

Termination payments

Utilising formula A vs formula B, Allowances, incentive based payments

All of the different formulas

Different types of allowances.

Absolutely, for all formulas

Yes. Examples of all formulas

Yes, perhaps an example of an employee contract and how the wording in the contract explains which category that employee falls into

Even a tool like a calculator

2

9

Are there any parts of this Guidance Note that you believe would benefit from **worked examples or case studies**?

Yes all formulas

2

9

COAL LSL

Are there any parts of this Guidance Note that you believe **should be removed**?

None that I can see

No

No

No

No

No

No

No

11

Are there any parts of this Guidance Note that you believe **should be removed**?

No, more information is always better

No

No

Do you have any **additional feedback** that you would like to share regarding this Guidance Note?

Not at this stage.

Not at this stage

The pdf versions much better thank you.

Rather than just quoting the legislation, explain what it means in different wording.

I think a calculator tool would be beneficial, which would need to include how many PHOL's, etc. Date from & to & what their rostered hours would be

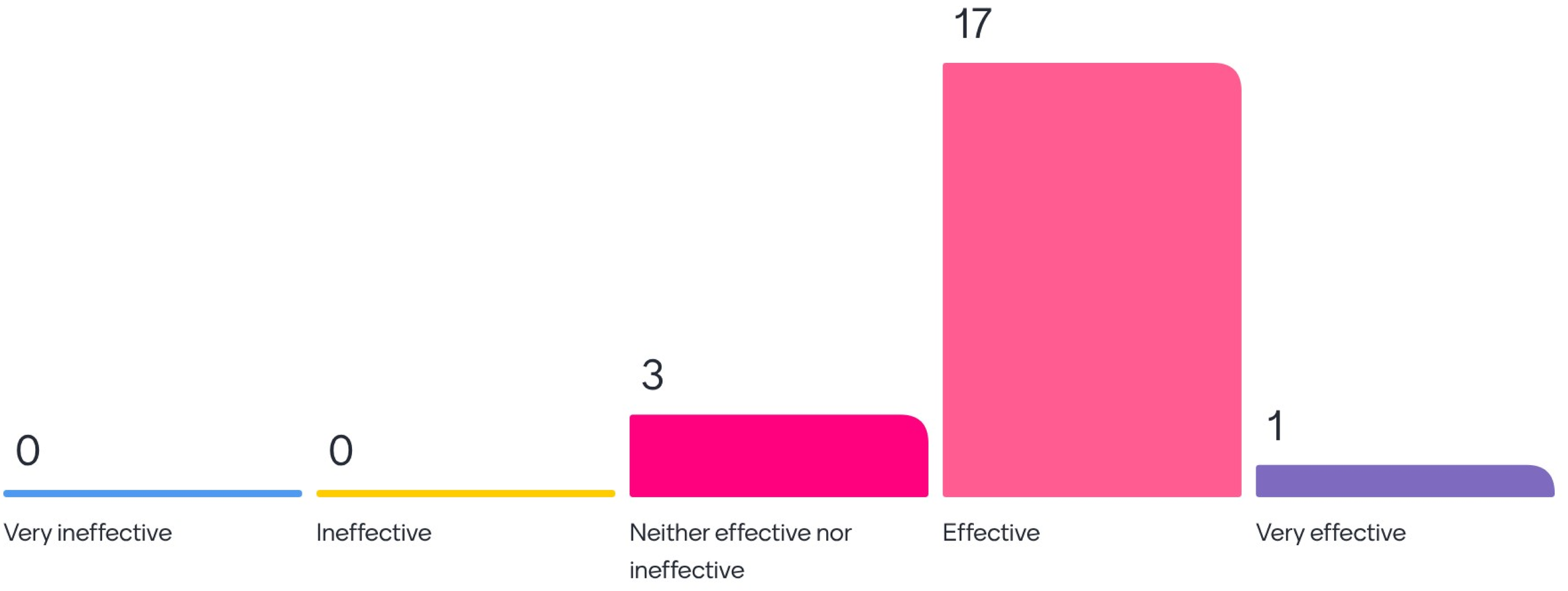
5

Guidance Note: Audit Report Requirements

Topics covered

- No exemptions
- When must an audit report be provided?
- Who qualifies as an auditor?
- Requirements for an audit report
- Audit report template
- Requested details for audit reports
- Coal LSL's power to require an audit report
- Non-compliance and civil and criminal penalties

How effective is this Guidance Note in **helping you understand key aspects of Australia's black coal mining industry long service leave legislation?**



21

COAL LSL

Do you receive any **common questions or issues** that are not answered in this Guidance Note?

No

No

No

No, seems clear thanks

No

5

Are there any parts of this Guidance Note you believe would benefit from **additional information or clarification**?

Any extra information is helpfull

When super is applied If payroll tax is applicable

2

Are there any parts of this Guidance Note that you believe would benefit from **worked examples or case studies**?

Are there any parts of this Guidance Note that you believe should be **removed**?

No

NO

No

No

No

NO

No

7

Do you have any **additional feedback** that you would like to share regarding this Guidance Note?

No

no

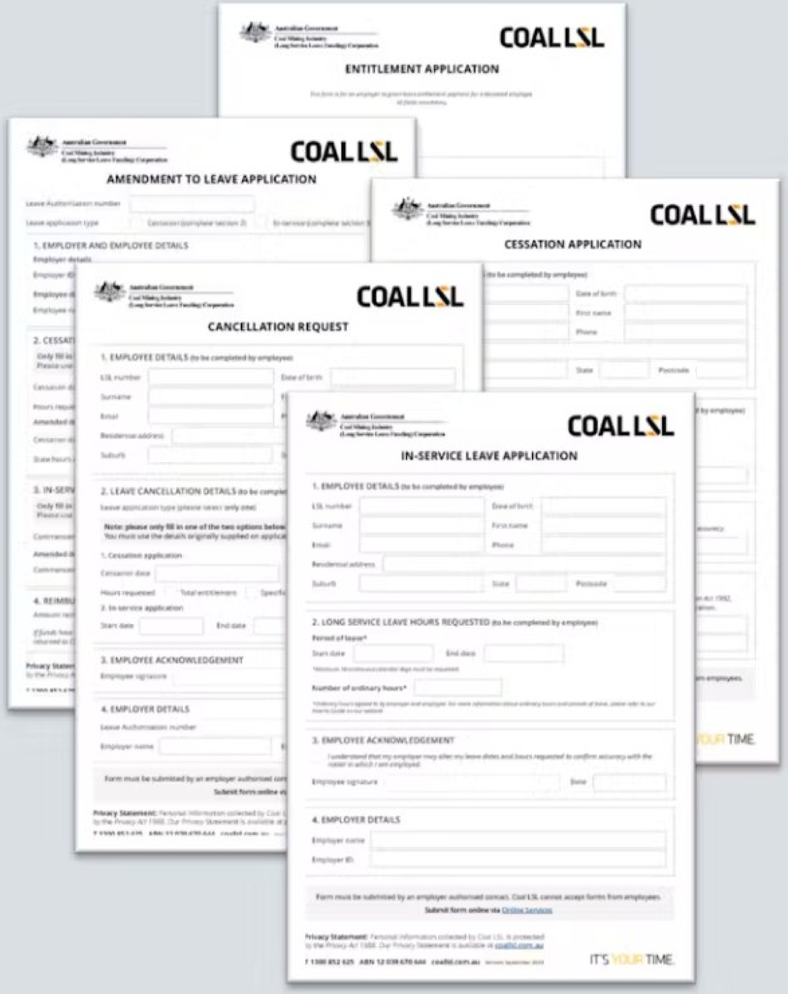
2

Digital leave submissions

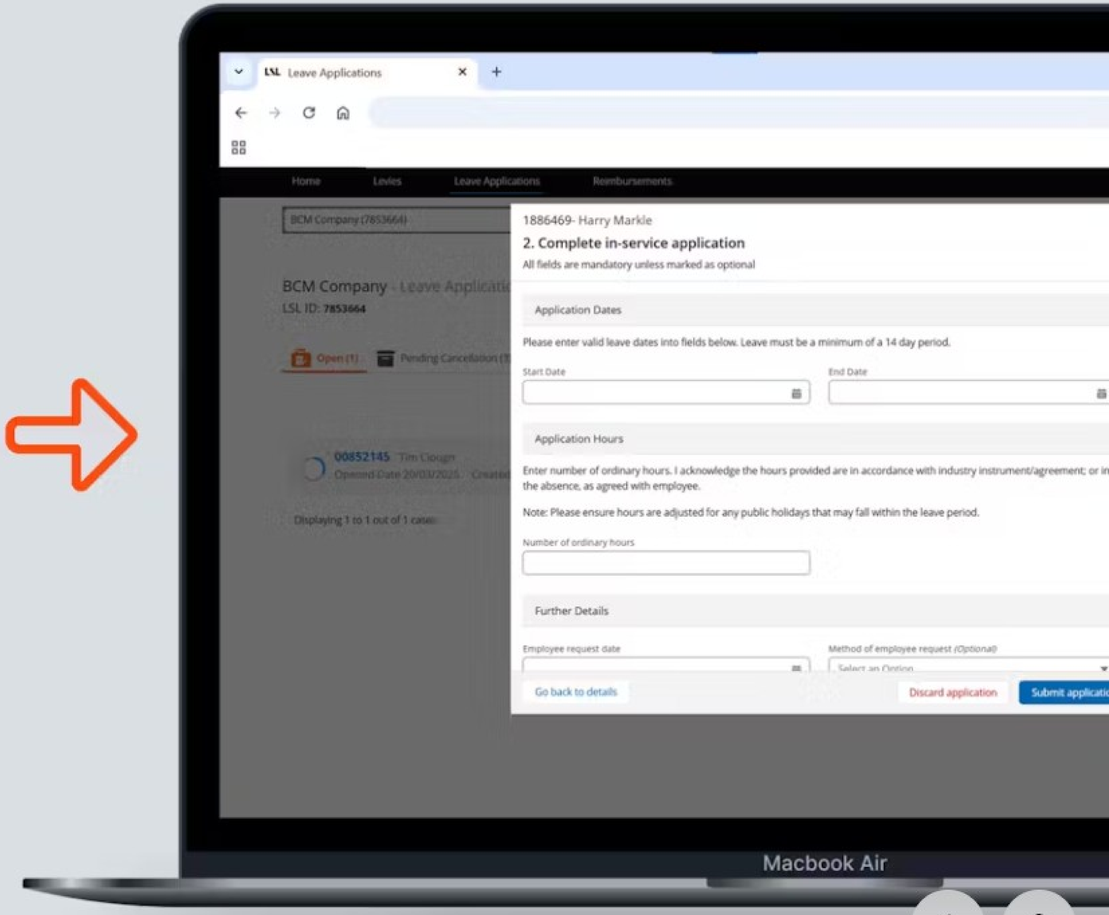
Rodrigo Redante

Digital leave submissions refresh

The way employers submit leave applications to us has changed



- Paper form
- Manual review and data entry
- Low employee visibility
- Poor user experience



What changed

COALLSL

Successfully launched on 24 June 2025

Employers

- Simplified and more user-friendly process
- Better data validation
- Greater visibility of applications
- Easy cancellation request process

Employees

- Visibility of long service leave details
- Opportunity to identify inconsistencies earlier in the process

What stayed the same

The legislative requirements and obligations for employers and employees are unchanged

Overview of DLS since launch

Months
July, August and September 2025

4,345 Total leave applications

1,558 July

1,341 August

1,446 September

325
Employers

4,133
Employees

COALLSL

Success of DLS at a glance

Overall process improvements

>92%
of leave applications **closed within 1 day**

34%
reduction in declined leave applications

Employee feedback

73%
found the emails **'very helpful to extremely helpful**

79%
found the emails **'very easy to extremely easy to understand'**

Employer feedback

100%
found the new process **'very simple to extremely simple'**

>92%
found the new process better than the previous process

COAL LSL

We value your feedback: Let us know what you thought of today's session

informative, thankyou

It has been very informative. A calculation tool would be very handy. Thank you :)

Very informative thank you

Employees completing forms through the leave then flows to employer then back to Bcs fir approval numbers thanks

Great to know that you are keen for our thoughts.

I'd like to see some training sessions delivered periodically aimed at those completing the levy advice and calculations. Better to come directly from you than in company training if we misunderstand

6

Key contacts

Sharife Rahmani

Chief Regulatory Officer

sharife.rahmani@coallsl.com.au

0404 642 234

Scott Woods

General Manager, Education and Engagement

scott.woods@coallsl.com.au

(02) 4040 0050