
Welcome!
We will begin at 10:00am

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

Understanding the Unpaid Levy Payment Arrangement (ULPA)

COAL LSL

10 August 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

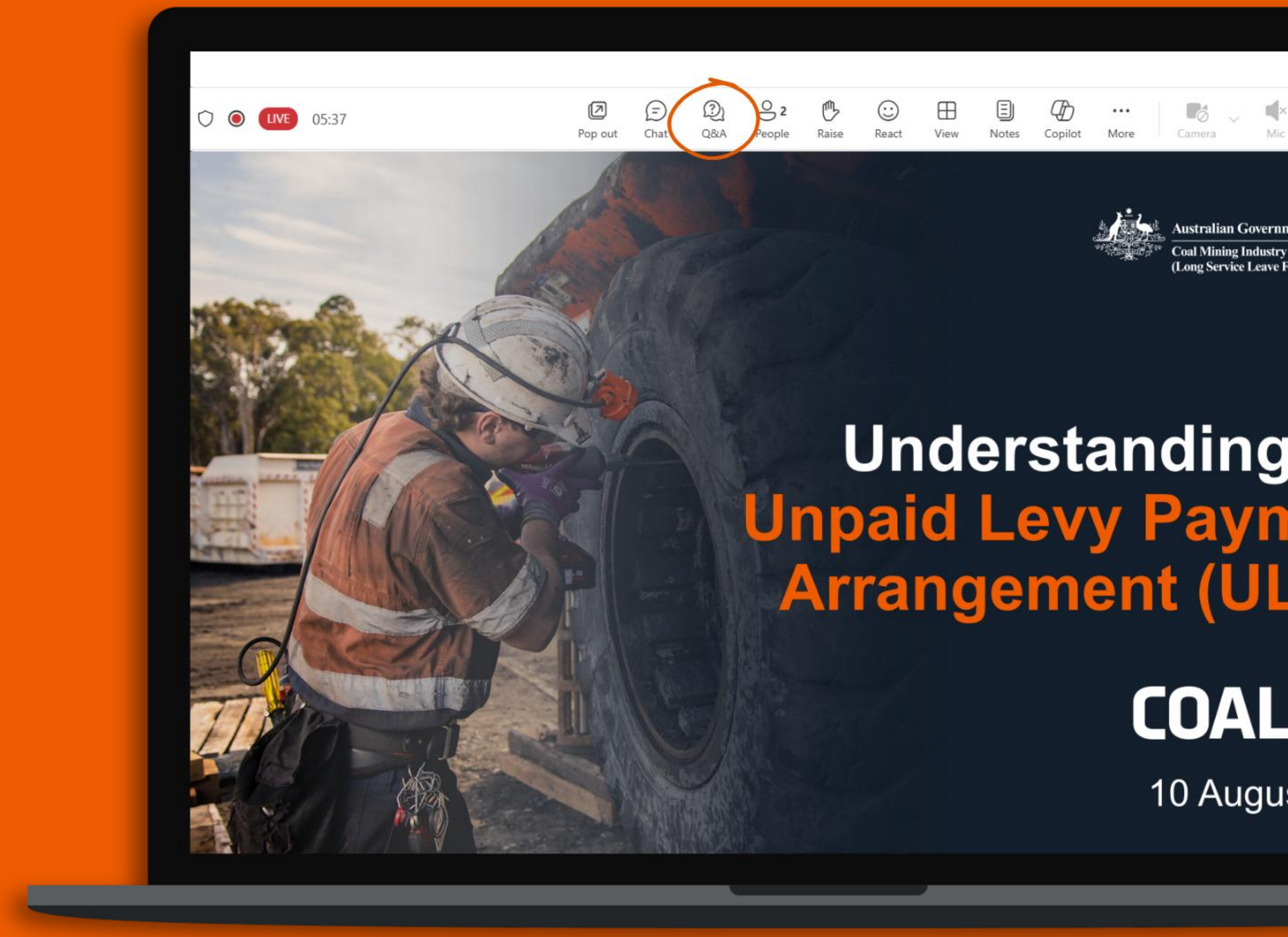
General Manager Education and Engagement

Today's agenda

1. Understanding the Coal LSL scheme
2. What's changing under the Amendment Act
3. The ULPA process and key timeframes
4. How to participate
5. Resources and support available
6. Key takeaways
7. 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**

Understanding the Coal LSL scheme


Portable long service leave scheme
Commonwealth legislative framework
Employer obligations and Coal LSL’s role

Our role

We are the **custodian** and **regulator** of the Scheme

- Scheme management
- Regulatory operations
- Investment portfolio

Industry at a glance

Queensland

- 848 employers
- 40,816 active employees

New South Wales

- 573 employers
- 25,547 active employees

Western Australia

- 52 employers
- 992 active employees

All other

- 30 employers
- 438 active employees

New employee registrations

2025-26*	**9,034**
2024-25	**8,904**
2023-24	**10,484**
2022-23	**10,548**
2021-22	**8,134**
2020-21	**6,150**
2019-20	**6,578**

*correct as of 30 June 2026

Total across Australia

1,503*
registered employers

67,793*
active employees

*correct as of 30 June 2026

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at a glance

Financial year DRAFT figures at 30 June 2026

$2.77b
funds under management

18,353
long service leave applications processed

75.1m
leave hours entrusted with us

$228.1m
reimbursements paid

177,786
employee records

2.32m
hours of long service leave taken

134
new employers registered

Who is an eligible employee?

Eligible employees are defined in the
Coal Mining Industry (Long Service Leave) Administration Act 1992.

An eligible employee includes people who:

- work for a black coal mining employer in a role directly connected to mine operations
- work at or around a black coal mine in a role directly connected to mine operations
- are defined as an eligible employee under the Act
- are permanently employed by a mine rescue service.

This includes those working full-time, part-time or casual, working for contractors or working for job agencies.

What does portability mean?

Long service leave entitlements move with an employee across all industry roles.

Employees continue to accrue qualifying service unless they have a break of more than 8 years before becoming entitled.

Accrual of long service leave (LSL) hours

- LSL entitlement calculated in hours
- Employees can access long service leave after completing **8 years** of qualifying service
- Full-time employees accrue approximately 455 hours of LSL after 8 years' service
- Part-time and casual employees accrue LSL on a pro-rata basis based on number of hours worked

Our purpose

We ensure employees are connected with their long service leave benefits

Current and ongoing obligations

Monthly levy form

lodged to Coal LSL via Online Services within 28 days of end of month

Payment of monthly levy

The current levy rate is 2.7% of eligible wages and must be paid within 28 days of end of month

Annual audit report

within 6 months of end of financial year.

What’s changing under the Amendment Act

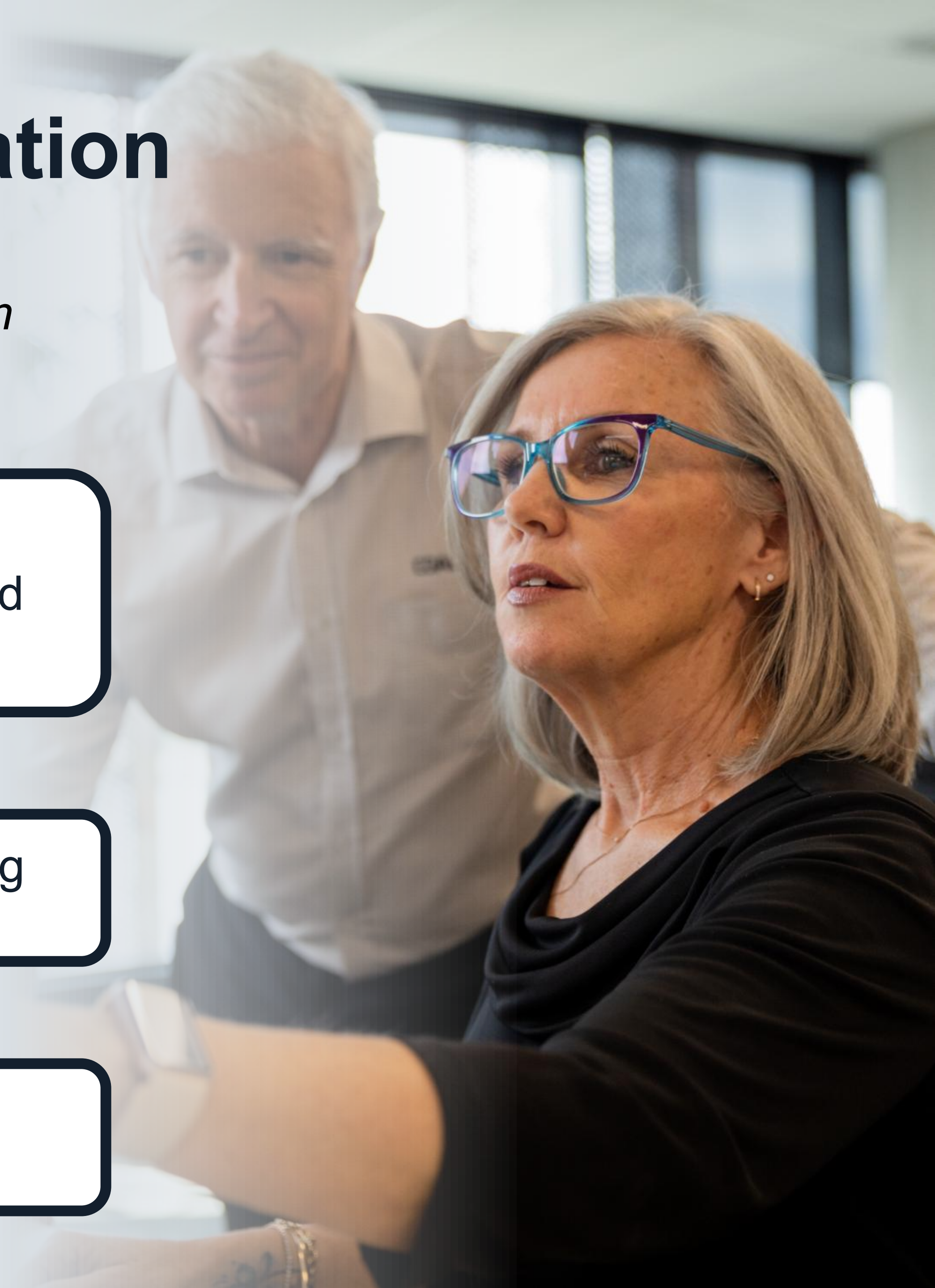
Understanding the new legislation

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

Recent Federal Court decisions confirmed that certain employees working on coal mine sites had been covered by the Coal LSL scheme since 2010.

This left some employers with historical levy debts dating back to 2010.

The Amendment Act was developed and passed in response, following industry consultation.



Understanding the new legislation

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

The Amendment Act introduces 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.
- Commences on **1 September 2026** when the Notice of Intention period opens.

Why this matters for the industry

Protecting employee entitlements

More eligible employees are onboarded to the Scheme and their LSL entitlements safeguarded.

Stronger employer support

Greater opportunity to support employers through education, guidance and engagement.

Improved compliance

Provides employers with a clear and sustainable pathway to resolve historical unpaid levies.

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.

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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**.

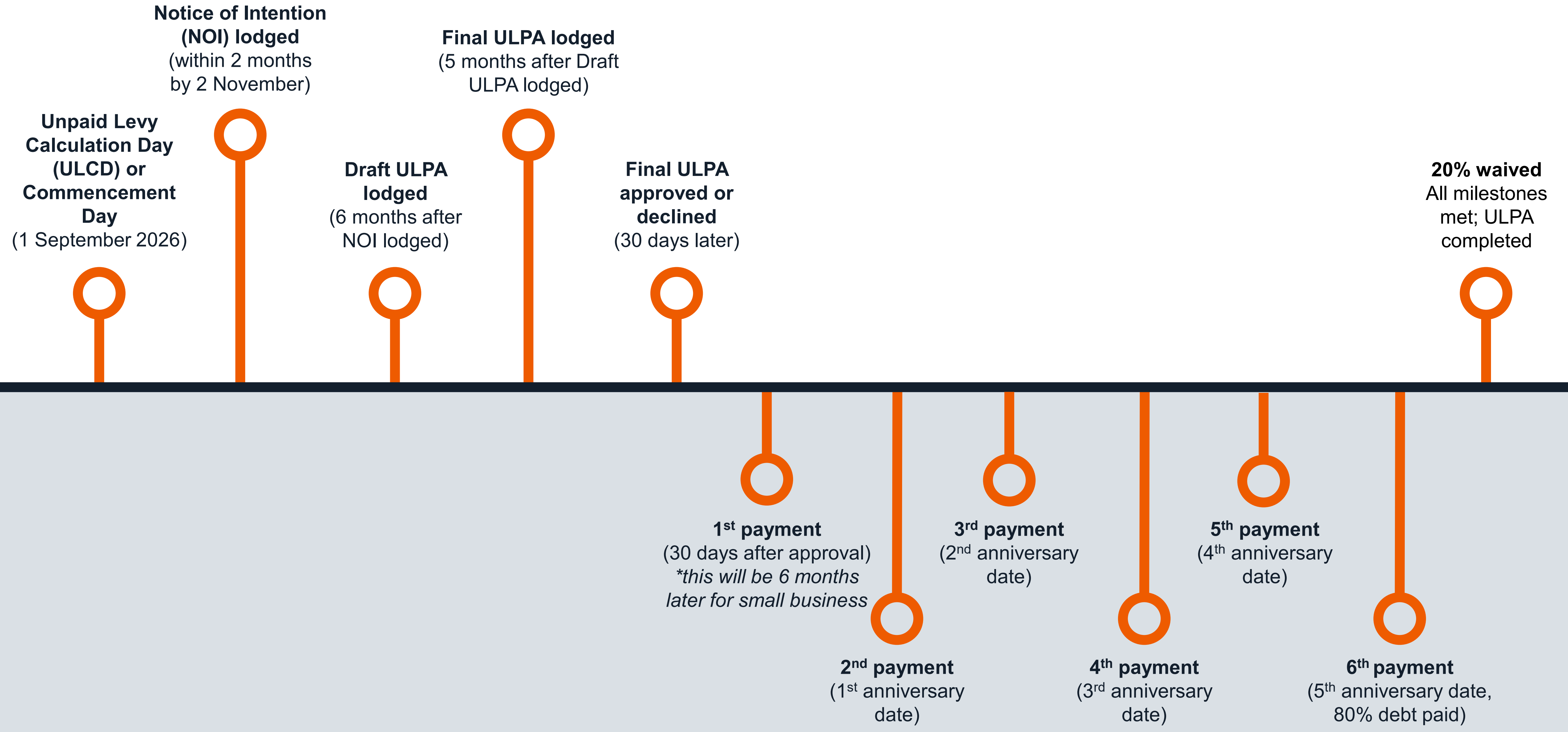
Ongoing levy obligations include:

- 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 are due by 28 September 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

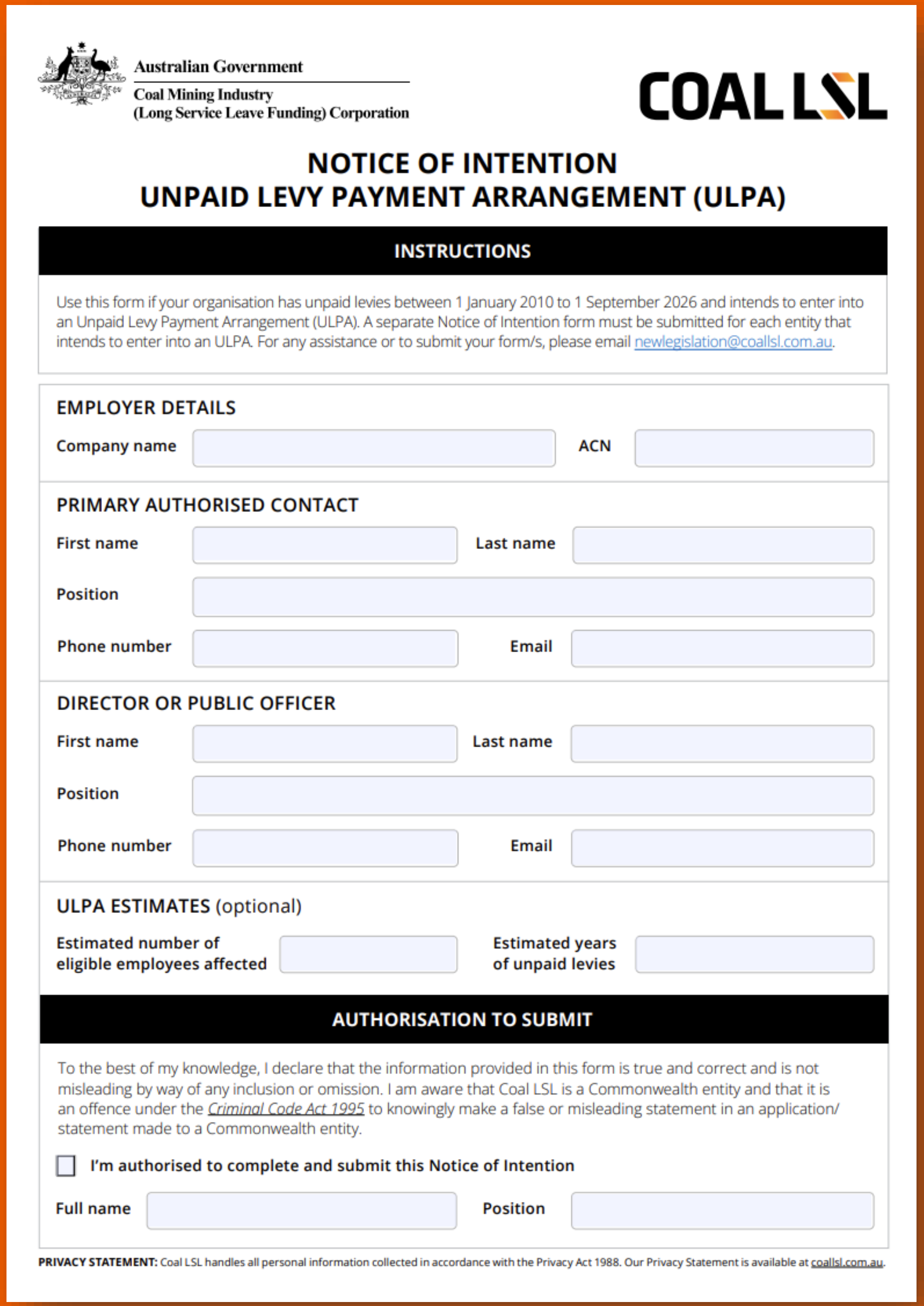
The ULPA applies to any historical unpaid levy obligations for the period 1 January 2010 to 1 September 2026.

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 commences **Tuesday 1 September 2026**

NOIs must be lodged by **Monday 2 November 2026**



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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@coallsl.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.

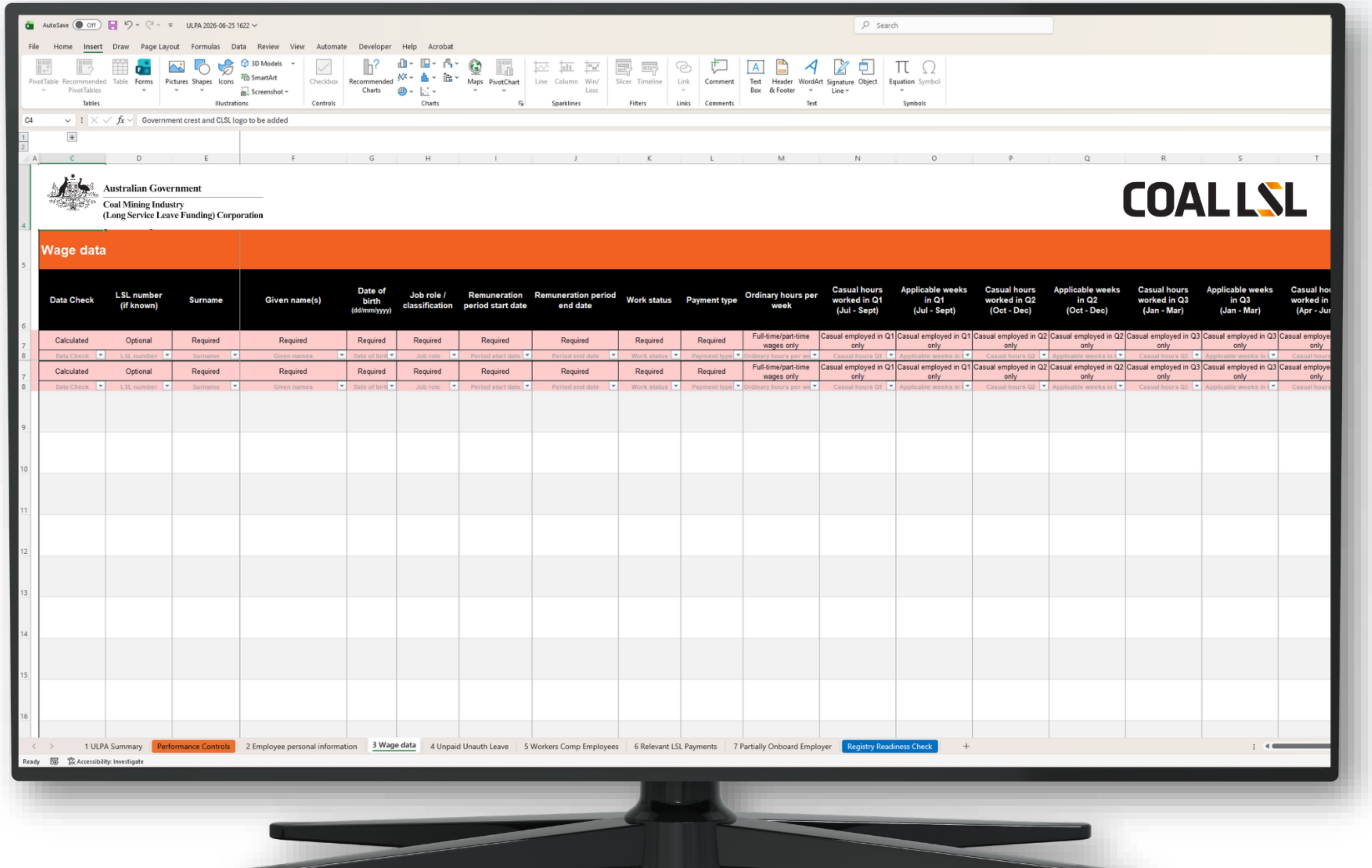
☐ I'm authorised to complete and submit this Notice of Intention

Full name Position

PRIVACY STATEMENT: Coal LSL handles all personal information collected in accordance with the Privacy Act 1988. Our Privacy Statement is available at coallsl.com.au.

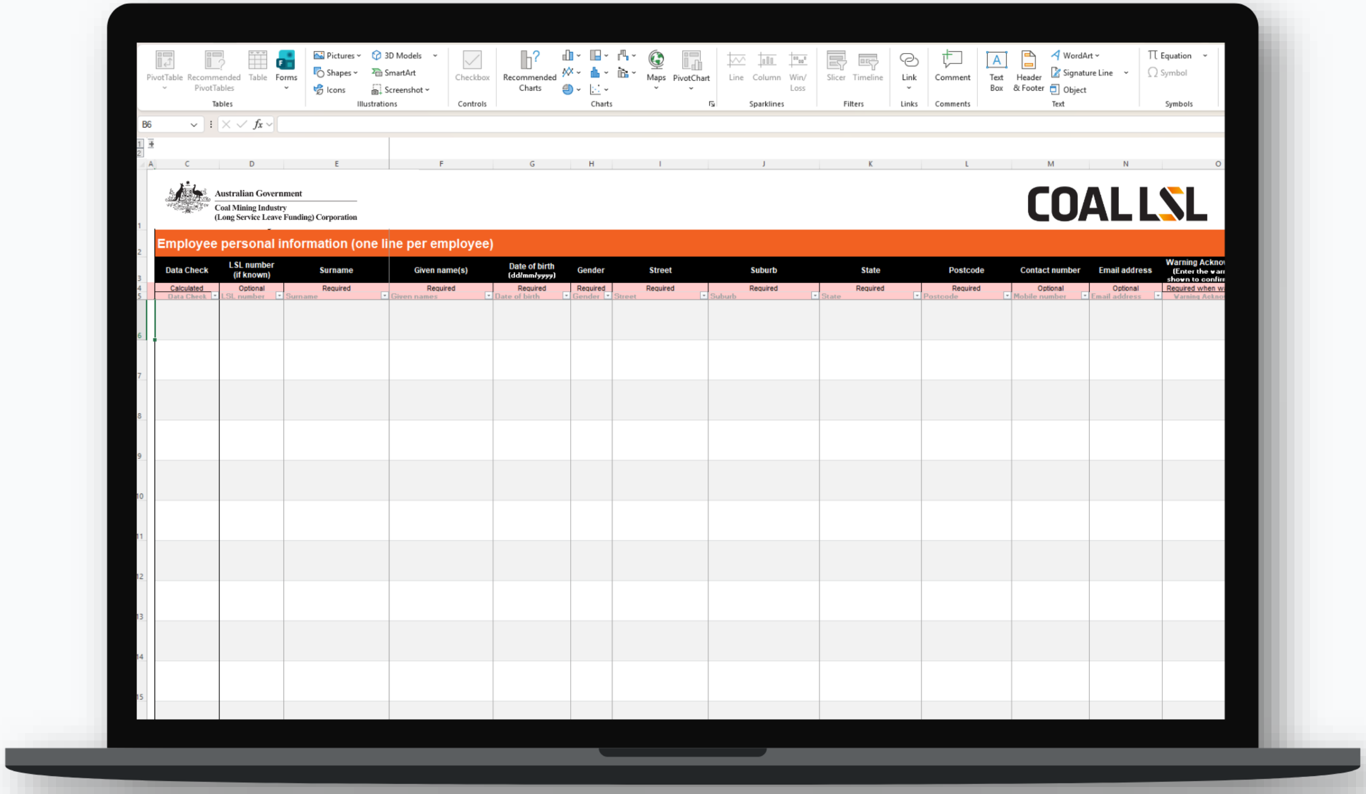
2. Submit a draft and final ULPA form

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



We’ve created a ‘Guide to completing the ULPA form’ that provides overviews 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

We've created a 'Guide to completing the ULPA form' that provides overviews of all sections of the form.

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.

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.

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 message 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 ULPA 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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