



With the recent win by Labor in the federal election I thought I'd cut straight to the chase with what is traditionally a more relaxed Christmas missive!

## How will a Rudd Government affect your workplace relations arrangements?

The Labor Party's win in the Federal election is likely to bring about yet another significant turning point in Australian Workplace Relations.

Work Choices was a key issue in the campaign, but how far the new Labor Government can amend present workplace relations legislation will depend on the final composition of the Senate and the extent to which it can gain support for its IR policy from other political parties if needed. Regardless of the election the current Senate will not change for 6 months.

Whilst there has been little said about the dissolving of the various States individual Industrial Relations systems it is clear that much of the Liberals changes will, for the most part remain, and that the QIRC will morph into one single body over time.

### What action should employers take?

It is likely that Labor's intended workplace reform will not be legislated upon until well into 2008.

As a result, in the vast majority of cases, employers need not take any immediate action.

However, employers should be aware of key dates in relation to workplace agreements, as set out below:

### Australian Workplace Agreements (AWAs)

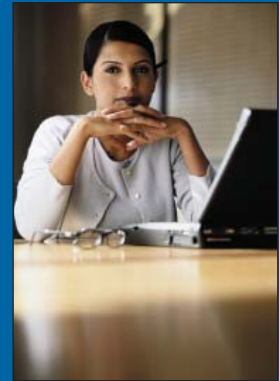
According to the announced policy, the mere entry into one AWA in a business prior to 1 December 2007, will entitle an employer to later utilise Individual Transitional Employment Agreements (ITEAs) in relation to all of its employees until 31 December 2009. ITEAs may enable employers to contract out of "protected award conditions", much like AWAs presently allow.

If members wish to make any new AWAs, they have only limited time to do so. Once in operation, the ALP's Industrial Relations policy contemplates that AWAs will continue to be effective after Labor's workplace reforms.

### Collective agreements

The ALP's Industrial Relations policy does not say whether employer greenfields agreements will be available post Labor's workplace reform. Employers wishing to make employer greenfields agreements need to consider that this option may not be available in the future.

Non-union agreements may be easier to achieve, from a procedural perspective, prior to Labor's proposed legislative changes. The ALP's Industrial Relations policy contemplates that employers will be required to negotiate in "good faith" if the majority of employees wish to make a collective agreement.



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## Key dates

Key dates in relation to the ALP's Industrial Relations proposed amendments to workplace relations policy at this stage are:

- 1 December 2007: ability to enter into future AWAs ceases.
- 31 December 2009: ability to utilise ITEAs ceases and all existing ITEAs expire.
- 1 January 2010: introduction of legislation to ensure employees earning above \$100,000 a year are award-free.
- 1 January 2010: all employees of a corporation will have a statutory entitlement to severance pay on redundancy (according to the current Federal award scale) where the business employs 15 or more employees.
- 1 December 2012: all AWAs will have reached their nominal expiry date (and may not have any effect after this date).

As with all changes that impact on your business, ACSEA will keep you informed of developments.

## Long Service Leave (LSL) Accruals

I have reprinted this article again for the benefit of new managers, committee treasurers, and owners who did not catch this the first time around

ACSEA strongly recommends that all members start accruals for Long Service Leave (LSL) for all employees when they START their employment with you. Allowing for, and setting aside, these monies at this time is the smartest way of handling this statutory obligation.

Recently we have had instances of members who have not factored in, or allowed for LSL and have struck problems when making up an employees final payment. In fact the sudden discovery of "lack of correct accounting accruals" became a major financial blow to a couple of members who had to borrow or dip into reserves which were earmarked for other purposes.

What should have happened is previous managers, owners, bookkeepers, treasurers should have set the example and accrued LSL so that the future treasurers / managers were not faced with this sudden shortfall.

Many members advise us that their end of year results see them in profit and happily start to plan how to spend the money (new air-conditioning etc) only to have their hopes dashed when non existent LSL accruals see them going from profit to a significant loss in the blink of an eye.

If you are not sure about LSL please contact ACSEA – that's what we're here for!

## Process and Control

Recently a member (no names, no pack drill) contacted us advising that one of their "trusted employees" had set up separate bank accounts which the member was not aware of. Unfortunately volunteer committee members can be targeted

by unscrupulous employees when they place too much trust in areas which should be the responsibility of the Committee.

These situations tend to spoil the reputation of the majority of the excellent employees out there however several situations resulting in either criminal proceedings or arrests for Fraud, Embezzlement, Child Abuse, Theft, Drug use/ abuse, Assault have taken place (never let it be said that things are boring here at the ACSEA).

Please help us to help you by maintaining a watchful eye over your business.


## WORKPLACE HEALTH & SAFETY

### Employer held liable for actions of qualified and experienced employee

In a recent decision by the Industrial Court, an employer was held responsible for the injuries suffered by an employee who was a qualified and experienced tradesman not working under the direct supervision of the employer.

The facts of the case are that an employee decided that certain work would be needed on a building and decided that the best option to complete that work was from the roof.

While walking across the roof, the employee walked on an unsupported section of the roof and fell through.



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YEARS TO	COMPOUND AVERAGE* RETURNS % P.A.
<b>30 JUNE 2006</b>	<b>BALANCED GROWTH OPTION</b>
1 YEAR	16.30
2 YEARS	15.09
3 YEARS	14.56
5 YEARS	9.27
10 YEARS	10.00
SINCE INCEPTION (1989)	10.01

\* AVERAGE IS THE COMPOUND AVERAGE OF THE ANNUAL RETURNS FOR THE NUMBER OF YEARS SHOWN.

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The Court decided that the employer could not rely upon the workers experience and good common sense as a defence.

The moral of the story is that all employers, committees, directors and co-ordinators (as persons in charge of the workplace) must continually bring workplace health and safety issues to the attention of all employees.

Make sure you as an employer are aware of all likely hazards and keep them constantly in front of employees through regular (and carefully recorded and filed!) written and verbal notices.

## WAGE RATES & NEW TAX SCALES

All Members will have received Updated Pay Rate Schedules as a Result of Award Increases and Increases in the Minimum Wages Rates by the Fair Pay Commission or the Qld Industrial Relations Commission.

It is the Employer's responsibility to ensure correct wage rates are paid at all times AND that current tax rates are being used.

Over the past few years there have been major changes in tax scales which should have increased the take home pay for all employees. The new scales from 1 July 2007 are as follow with 2006/07 and 2005/06 rates for comparison purposes.

2007- 2008		2006 - 2007		2005 - 2006	
Income	Marginal Rate	Income	Marginal Rate	Income	Marginal Rate
0 - 6000	Nil	0 - 6000	Nil	0 - 6000	Nil
6001- 30,000	15%	6001- 25,000	15%	6001- 21,600	15%
30,001- 75,000	30%	25,000- 75,000	30%	21,601- 63,000	20%
75,001- 150,000	40%	75,001- 150,000	40%	63,000- 95,000	40%
150,001>	45%	150,001>	40%	95,001	45%

The above rates do not include the 1.5% Medicare levy or additional levy for people with high income without private medical insurance. While the levels at which higher taxes apply have been increased, the actual tax rates have also changed from 47% and 42% at the higher wage levels.

ACSEA urge ALL employers to check with their payroll person or treasurers to ensure they are using the latest pay and tax rates.

NOTE: There are fines for failing to pay the correct award or industrial agreement pay rates and for using the wrong tax scales so if you have any doubts please contact ACSEA.

## New Accounting Service Brings Immediate Results

It seems that the introduction of our new bookkeeping service couldn't come soon enough for some members.



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Unfortunately our team found that some members were trundling along quite happily in the mistaken belief that they were financially viable when in fact they were not. We have since worked with these members to rectify their particular situations and I am pleased to report that those people that have utilised our bookkeeping service are very happy with both the professionalism of our service and the results!

Additional benefits from our bookkeeping service include regular, systematic and professionally presented reports PLUS you'll enjoy reduced 2008 financial audit costs. For cost effective peace of mind give ACSEA a call and ask about our Bookkeeping service.

## Don't bleed your business to death

Please do not let your staff take your business records home. This is an extremely poor business practice to engage in. Over the last 12 months we have heard of some horrendous situations where;

- All accreditation details have gone missing (for those involved in this process you know how devastating this would be)
- Payroll records have gone missing
- Deposit books never returned
- Memory sticks vanish

You wouldn't let strangers come into your house and take your personal banking details, tax returns, investment paperwork.....or would you?

## Educational seminars

To provide more support to incoming committees our regularly scheduled educational seminars will be held earlier in 2008.

Seminars will be held in new locations Emerald, Charleville and Mt Isa as well as Cairns, Townsville and four locations in Brisbane/South East Queensland.

Keep an eye out for the schedule of seminars early next year!

## This months Q & A

With people wrapping up one school year and planning for the next here is a question that we seem to be getting asked a lot!

### Question

Given that you, the employer, employ staff to work 42 weeks of the year, are staff required to attend the centre at the beginning of a School year (the week before children return), to set up and perform peripheral duties before commencing school?

### Response

Put simply the answer is YES.

It is up to you, the employer to direct/ instruct your employees to perform tasks as required.

This advice to our members has been consistent over the years in relation to this matter and we appreciate that new Committee members may not be familiar with how this operates. The requirement of kindergarten staff to set up before children return at the beginning of the year is not something new.

All staff are being paid for that week, irrespective of them being required to work by their employer or not.

If staff are required by you, the employer, to work, and they are being paid, then put simply..... they work.

This "set up work" may only take a day or two (or longer), but it is work that is required to be done, so when the children return at the beginning of the year your staff (Teachers) can commence teaching duties immediately.

We cannot control the requirements of each individual centre or, for that matter, what each Management Committee decides so should you require any clarification please contact ACSEA.

## Christmas Wishes

Finally on behalf of the Board and the dedicated team looking after you here at ACSEA, we would like to take this opportunity to wish all of you and your families a very merry Christmas and a prosperous 2008.

ACSEA will be closed for the Public Holidays, however, for the remainder of the Christmas/New Year break we will be available to answer any questions you might have.

We hope you have a restful break as the change of Government will make 2008 a very busy year with a host of new challenges and opportunities both for Committees and for Employees.

Merry Christmas to you all  
Charles Hardy and the Team

If you have not yet paid your membership fees you may like to deposit directly to our account. When doing so please send us a fax or email to advise, and use your invoice number as a reference to the bank.

### Banking Details for Direct Debit

**Account Name:** Australian Community Services Employers Association  
**BSB No.** 014-249  
**Account No.** 4981-39156  
**Reference** Invoice number

**N.B** Please use your invoice number as a reference to the bank when making deposits electronically.

All invoices are now due and payable.



Suite 11, 39 Jeays Street,  
Bowen Hills Qld 4006

**Telephone: 07 3852 5177**  
**Facsimile: 07 3852 5188**  
Email: [info@acsea.org](mailto:info@acsea.org)

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