

Ordinary Time Earnings (OTE) - 2008/2009

Checklist for salary or wages and ordinary time earnings

Payment Type	Salary or wages	Ordinary time earnings	Salary for Salarylink purposes
Expense allowance that is paid with the expectation that it will be fully expended in producing income (i.e. car allowance paid to real estate agents)	No	No	No
Allowances paid (other than a reimbursement of expenses or expense allowance)	Yes	Yes	Yes
Reimbursement of expenses (i.e. travel costs)	No	No	No
Bonuses that don't relate to specific performance criteria (i.e. Christmas bonuses)	Yes	No	No
Other bonuses (excluding bonuses in respect of overtime)	Yes	Yes	No
Commission	Yes	Yes	No
Over-award payments	Yes	Yes	Yes
Shift loading	Yes	Yes	Yes
Overtime	Yes	No	No
Higher duties	Yes	Yes	No
Casual loading	Yes	Yes	N/A
Benefits subject to fringe benefits tax (FBT)	No	No	No
Workers compensation payments incl. top-up payments where no work is performed	No	No	Yes (if receiving at least 80% of salary)*
Workers compensation payments incl. top-up payments, paid by the employer, where work is performed	Yes	Yes	Yes
Top-up payments (i.e. when serving on jury duty or with reserve forces)	Yes	No	No
Payments when on maternity or paternity leave	Yes	No	No [#]
Pay for annual holiday leave taken	Yes	Yes	Yes
Pay for annual holiday leave cashed out whilst employed	Yes	Yes	No
Government wage subsidies (i.e. Wage Subsidy Scheme allowance)	Yes	Yes	Yes
Annual leave loading	Yes	No	No
Pay for sick leave taken	Yes	Yes	Yes
Pay for long service leave taken	Yes	Yes	Yes
Pay for long service leave cashed out whilst employed	Yes	Yes	No
Accrued annual leave, long service leave and sick leave paid as a lump sum on termination	Yes	No	No
Payments in lieu of notice	Yes	No	N/A
Redundancy payments	Yes	No	N/A
Other payments paid by an employer on termination of employment	Yes	No	N/A
Payment for performance in or provision of services relating to entertainment, sport, promotions, films, discs, tapes, TV or radio	Yes	Yes	No
The labour portion of payments to contractors who are employees for super guarantee purposes	Yes	Yes	N/A

* This is applicable for all South Australian members of Local Super (Salarylink and Marketlink). Contact Local Super for further details.

Will be treated as Leave Without Pay period for Salarylink benefit purposes.

Source: Australian Taxation Office and Local Super

Disclaimer: Every reasonable effort has been made to ensure that the information provided is true and correct. Local Super Pty Ltd (the Trustee) does not accept any liability for any error or misprint in the preparation of the information provided. In the event of any inconsistency between this Fact Sheet and the Rules, the Rules will prevail.

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The Trustee does not accept any liability for any action you may take or fail to take in relation to your superannuation benefit and recommends that before you make any decision you seek independent financial advice regarding your personal circumstances.



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