

Holidays, Australia

1. Weekly Holidays: Saturday and Sunday

2. Traditional Holidays: An employee is entitled to listed public holidays below:

- 1 January (New Years Day)
- 26 January (Australia Day)
- Good Friday
- Easter Monday
- 25 April (Anzac Day)
- Queen's Birthday Holiday (on the day on which it is celebrated in your State or Territory)
- 25 December (Christmas Day)
- 26 December (Boxing Day)

3. Annual Vacation:

Full-time workers are entitled to a minimum of 4 weeks of paid annual leave for every 12-months of continuous service. This is pro-rated for part time employees) Shift workers are entitled to 5 weeks of paid annual leave.

Workers are also entitled to 2 days of paid compassionate leave for each occasion that a member of the employee's immediate family or household contracts a life threatening illness, sustains a life threatening injury or dies.

You are required to give notice of your requirement to take leave as soon as is reasonably practical and to provide evidence of the illness or circumstance that requires you taking the leave.

Leave, Australia

1. Sick Leave:

Sick leave is now called personal/carer's leave. In Australia, all employees (except casual employees) are entitled to accrue 10 days of personal leave/carer's leave per 12 months of continuous service.

Full-time, permanent workers are entitled to 10 days of paid personal (sick or injured) or carer's leave per year.

Carer's leave should be taken when you need time off to provide care or support to a member of your immediate family, or a member of your household, who requires care or support because of a personal illness, or personal injury, or an unexpected emergency.

Paid personal (sick or injured) and carer's leave accrues throughout the year at the rate of your ordinary hours of work. Part-time workers accrue this leave in accordance with the percentage of full-time hours that they work.

The leave is to be paid at the rate of ordinary pay, and at the same time, as your ordinary pay would usually occur.

Personal (sick or injured) or carer's leave should not be paid to you on a public holiday where you are entitled to public holiday pay.

Workers are entitled to 2 days of unpaid carer's leave on each occasion that they are required to care for an unwell family member or household member. Unpaid leave cannot be taken where the employee could otherwise take paid leave.

2. Maternity Leave:

Employees can get parental leave pay from the Australian Government and paid parental leave from their employer. Eligible employees who are the primary carer of a newborn or adopted child get up to 18 weeks' leave paid at the national minimum wage. These payments are made to the employer first, who then pays them to the employee. These payments can be paid before, after or at the same time as other entitlements such as annual leave and long service leave.

Employees who get paid parental leave are still entitled to unpaid parental leave. Mothers who have 12 months' service at the date of the birth or placement of the child are entitled to 12 months' unpaid parental leave if they have responsibility for the care of the child (the primary carer). They can also request an extension of up to an additional 12 months' unpaid leave, which an employer can only refuse if it has reasonable business grounds. A pregnant employee:

3. Paternity Leave:

This payment supports dads caring for a child who is born or adopted with up to two weeks government-funded pay. The rate of pay is \$622.10 per week before tax.

4. Childcare Leave

Child Care Rebate covers 50% of out of pocket childcare expenses for approved childcare, up to an annual limit per child, in addition to any other child care assistance.

Eligibility basics

- You use a Child Care Benefit approved child care service
- You are eligible for Child Care Benefit for approved care, even if you earn too much to receive payment, and
- You and your partner meet the Work, Training, Study test for Child Care Rebate, or are exempt from it.

5. Military Service Leave:

There is no legal obligation for employers to pay employees while they are absent on Defense service, including training.

However, many employers do provide paid leave, and some provide top-up pay to assist their employee Reservists, as military pay for many Reservists is less than their civilian pay. Employees should check their relevant industrial instrument – such as an enterprise agreement – or their contract of employment for any paid Defense service leave entitlements that may apply.

Employees cannot be required to take their annual leave or long service leave for absences on Defense service, but may voluntarily elect to do so by mutual agreement with their employer.

Welfare and Fringe Benefits, Australia

1. Compassionate Leave

An employee (including a casual employee) is entitled to two days of compassionate leave to spend time with a member of their immediate family or household who has sustained a life-threatening illness or injury. Compassionate leave may also be taken after the death of a member of the employee's immediate family or household.

2. Social Security

Beginning in 2013, an employer's mandatory contribution to an employee's account is 12 percent of wages. The contribution rate increased by 0.25 percent per year for the first two years. It is now increasing by 0.50 percent per year from 2015 to 2019. As a result, an average worker who is currently aged 30 is expected to have an additional A\$108,000 (US\$88,000) in a superannuation account at retirement.

Another measure requires employers to make superannuation guarantee contributions that began on July 1, 2013 for workers up to age 75. Currently, employer contributions are mandatory until a worker reaches age 70 and voluntary until they reach age 75.

(Participation for the self-employed is voluntary.) In addition to increasing savings, this measure is designed to encourage older workers to remain in the labor force. The government estimates that about 33,000 employees could benefit.

A third measure will provide some 3.5 million low-income workers with an annual government tax rebate of up to A\$500 (US\$407) deposited into a superannuation account beginning July 2013.

3. Retirement Benefit:

Age Pension provides income support and access to a range of concessions for eligible older Australians. To be eligible for Age Pension you must be 65 years of age or older. From 1 July 2017, the qualifying age for Age Pension will increase from 65 years to 65 years and 6 months. The qualifying age will then increase by 6 months every 2 years, reaching 67 years by 1 July 2023.

To be eligible for Age Pension you must satisfy residence requirements: On the day you submit your claim, you must be an Australian resident and physically present in Australia. You also need to have been an Australian resident for a continuous period of at least 10 years, or for a number of periods that total more than 10 years with one of the periods being at least 5 years

If you are still working past age pension age, you may get a partial Age Pension payment.

If you have lived or worked outside of Australia and are claiming or receiving a pension, we may also ask you to apply for a pension from the other countries you have lived or worked in.

4. Medical Care Benefit:

Healthcare in Australia follows Western traditions with technical and scientific skills used to prevent, examine and treat ill health. People coming to Australia have health checks before entering the country as another way to maintain health standards nationwide. Medicare is a publicly funded universal health care scheme in Australia.

Operated by the government authority Medicare Australia, Medicare is the primary funder of health care in Australia, funding primary health care for Australian citizens and permanent residents (except for those on Norfolk Island). Residents are entitled to subsidized treatment from medical practitioners, eligible midwives, nurse practitioners and allied health professionals who have been issued a Medicare provider number, and can also obtain free treatment in public hospitals.

The government also subsidises the cost of most medicine under the Pharmaceutical Benefits Scheme (PBS). Most temporary visa holders are not eligible to enroll in Medicare; however, the exception is people who have applied for a permanent visa and meet the necessary criteria.

Medicare provides universal access to free public hospital care and assistance with doctors' fees. Medicare ensures that all Australians have access to free or low-cost medical, optometric and hospital care while being free to choose private health services.

People who reside in Australia are eligible for Medicare if they have one of the following:

- Australian citizenship
- A permanent resident visa
- Have applied for certain permanent resident visas and hold
- A valid visa with permission to work in Australia or
- A valid visa with a parent, spouse or child who is an Australian citizen or holds permanent resident status.

5. Medicare Levy

Medicare in Australia is partly funded by taxpayers who pay a Medicare levy of 2.0% of their taxable income. The Medicare levy and any reductions are calculated from information provided in your tax return.

The Medicare levy low-income threshold is \$20,896 for individuals and \$35,261 for couples with no children (and a partial levy up to a certain income level... see table below). The adjustment to the threshold is \$3,238 for each dependent child or student (see below).

The Medicare levy low-income threshold for single pensioners below Age Pension age is \$33,044. This will ensure that pensioners below Age Pension age do not pay the Medicare levy when they have no tax to pay.

Medicare Levy Income Thresholds

| Taxable income | Medicare levy payable |
|-----------------------|------------------------------|
| \$0 - \$20,896 | Nil |
| \$20,896 - \$26,121 | 10% of excess over \$20,896 |
| \$26,121 and above | 2% of entire taxable amount |

| For Senior Australian and Pensioner Tax Offset claimants | |
|---|-----------------------------|
| \$0 - \$33,044 | Nil |
| \$33,044 - \$41,306 | 10% in excess over \$33,044 |
| \$41,306 and above | 2% of taxable income |

Non-residents are not liable to pay the levy. If you have private health insurance, you still need to pay the levy. You cannot generally reduce your Medicare levy with tax offsets – but if you are entitled to tax offsets, they can be used to reduce your overall income tax liability.