



Pay statements explained – Understanding your annualised wage 14:7

You can access your pay statement using the SuccessFactors mobile app. This QRG explains what your pay will look like when you take annual leave.

This QRG covers 14/7 roster in the examples.

Further support can be found in the [SmartPay Hub](#):

- Refer to QRG: [Viewing your pay statement](#)
- Refer to QRG: [Pay statements explained – Public holiday impacts 14-7](#)
- Watch video: [Uneven to even pays explained](#)

Annualised Wage 14:7

The following examples explain the wage build up for 14:7 employees to help you understand the calculations that aligns to the enterprise agreement. Fortnightly employees regardless of roster will be on an even time pay where they will accrue R&R for all paid hours, the daily base hours are paid at a blended ordinary rate and overtime is paid on a blended overtime rate.

Example – Service Attendant

Annualised wage calculation method - 14/7 days Roster - 11 paid hours						
	Base rate	Applicable loading	Rate paid	Hours per cycle	Hours per year	Amount
Ordinary hours wages						
Monday to Friday ordinary hours	\$ 24.27	100%	\$ 24.27	81.43	1299.95	\$ 31,555.22
Saturday ordinary hours		125%	\$ 30.34	16.29	259.99	\$ 7,888.81
Sunday ordinary hours		150%	\$ 36.41	16.29	259.99	\$ 9,466.57
		Sub total		114.00	1819.93	\$ 48,910.59
Additional hours						
Monday to Friday - additional (overtime) hours 150%		150%	\$ 36.41	20	319.29	\$ 11,625.61
Monday to Friday - additional (overtime) hours 200%		200%	\$ 48.55	8.57	136.84	\$ 6,643.20
Saturday - additional (overtime) hours		200%	\$ 48.55	5.71	91.22	\$ 4,428.80
Sunday - additional (overtime) hours		200%	\$ 48.55	5.71	91.22	\$ 4,428.80
		Sub total		40	638.57	\$ 27,126.42
Additions for ordinary hours						
20 days annual leave		100%	\$ 24.27	162.86	162.86	\$ 3,953.23
20 days annual leave loading		17.5%	\$ 4.25	162.86	162.86	\$ 691.81
Public holidays - assumes 7.33 PH days per year worked						
Worked holiday - top up ordinary hours		125%	\$ 30.34	59.71	59.71	\$ 1,811.90
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 24.27	14.67	14.67	\$ 356.02
Worked holiday - top up additional (overtime) hours 200%		50%	\$ 12.14	6.29	6.29	\$ 76.29
Not worked - ordinary hours		100%	\$ 24.27	29.86	29.86	\$ 724.76
					TOTAL	\$ 83,651.02

Roster cycles	
Calendar days per year	365.25
20 rostered on days AL (roster 14/7)	30
Calendar days excluding Annual Leave	335.25
Weeks excluding Annual Leave	47.89
Roster cycles per year (minus A/L hours)	15.96

Ordinary Hours Amounts
 Overtime Hours Amounts

Ordinary Hours of Work Calculation

- Full time employee = 38 hours per week (averaged)
- 14/7 cycle = 3-week cycle = 38 hrs + 38 hours + 38 hours = 114 hours
- 114 hours ÷ 14 days worked = 8.14285 ordinary hours per worked day

Notes:

We calculate **Yearly earning** which includes:

- Daily base Ordinary hours



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- All Overtime hours
- *Assumes* 20 Annual leave days taken
- *Assumes* 7.33 Public Holidays worked

The calculation is based on you working to your roster. If you take any periods of unpaid leave, this will reduce your annual wage. If you work additional hours, your annual wage will increase. Allowances will also increase your yearly wage.



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Table Key:

Yellow	Base rate <i>Base rate does not include weekend penalties, public holidays. The base rate formulates all the other rates and how they are calculated</i>
Orange	Rostered Overtime
Blue	Ordinary
Pink	Hours worked per year
Green	Number of annual hours the employee is expected to work

Ordinary Hours & Overtime – Rate of Pay (Blended/Averaged)

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Roster cycles			
Calendar days pa			365.25
20 rostered on days AL (roster 14/7)			30
Calendar days ex AL			335.25
Weeks ex AL			47.89
Roster cycles			15.96

Wage Rate Calculation			
	Annual Rem	Annual hours	Hourly Rate (payslip)
Ordinary	\$ 56,092.29	1982.79	\$ 28.2896
Overtime	\$ 27,558.73	638.57	\$ 43.1568
	\$ 83,651.02	2621.36	

Ordinary Hours Rate
Overtime Rate



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Public Holiday – Rate of Pay (Blended/Averaged)

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Calendar days ex AL	335.25
Weeks ex AL	47.89
Roster cycles	15.96

PUBLIC HOLIDAYS

- We assume you work 7.33 public holidays per year
- Over those 7.33 days, you earn an additional **\$2,244.21 per yr / \$306.03 per day**
- We then divide \$306.03 by 8.14285 hours (Ordinary Hours for the day) to get our Public Holiday Rate

$\frac{\$306.03}{8.14285 \text{ hrs}}$
Public Holiday Rate \$ 37.5827

R&R Rate of Pay

Wage calculation method - 14/7 days Roster - 11 paid hours						
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Not worked - ordinary hours		100%	\$ 24.27	29.86	29.86	\$ 724.76
						\$ 83,651.02

Roster cycles	
Calendar days per year	365.25
20 rostered on days AL (roster 14/7)	30
Calendar days excluding Annual Leave	335.25
Weeks excluding Annual Leave	52.18
Roster cycles per year (minus A/L hours)	17.39

*Add back the annual leave days because when we see that shortfall on annual leave this is because they get R&R accrued on annual leave

How your R&R rate is Calculated:

We look at your working hours for the year, then add in your working hours for the 20 annual leave days.

Ordinary Hrs – 20 days x 8.14 hrs = 162.86 hrs

Overtime Hrs – 20 days x 2.86 hrs = 57.2 hrs



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Annual Ordinary Hours Worked	1819.93	x	\$ 28.2896	=	\$ 51,485.09
Annual Overtime Hours Worked	638.57	x	\$ 43.1568	=	\$ 27,558.64
Additional Ordinary Hours Worked	162.86	x	\$ 28.2896	=	\$ 4,607.24
Additional Overtime Hours Worked	57.2	x	\$ 43.1568	=	\$ 2,468.57
TOTAL					\$ 86,119.54

Rate Calculation = Total Wage ÷ (Wks per yr x wkly hrs)
= \$86,119.54 ÷ (52.18 wks x 77 hrs)
= \$86,119.54 ÷ 4017.86 hrs
R&R Rate of Pay = \$21.4342

Note: The R&R rate remains constant in the presence of an above Enterprise Agreement, the payment for above EA is determined solely by ordinary hours



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Pay statement 2: Leave taken – Effects on pay

Pay Statement



IFM SERVICES PTY LTD
 ABN: 28 608 575 668

Employee ID:
Position: C Service Attendant

Instrument: IFMS WEST EA
Classification: Catering Ser Att
Roster: IFM 14/7_11.0

Period Starting: 16 Oct 2023
Period Ending: 29 Oct 2023
Pay Date: 02 Nov 2023

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		16.28	28.28960	460.72	3,225.04
Overtime (Rostered)		5.72	43.15680	246.61	1,726.32
RNR (Taken)		55.00	21.43420	1,178.90	1,650.46
RNR (Accrued)		39.49	21.43420	- 846.46	- 2,261.14
Annual Leave		56.98	28.28960	1,612.52	1,612.52
Total Payments :				2,652.29	
Deductions / Taxes	Retro			Amount	YTD Amount
Full Income tax				- 550.00	- 1,326.00
Total Deductions :				- 550.00	
NET PAY:				2,102.29	4,635.75

→ Annual Leave – Paid at ordinary hours 8.14 per annual leave day taken at the blended ordinary rate.

R&R is accrued on annual leave based on ordinary hours of 8.14 and does not include rostered overtime.

Mon 16/10 - Sun 22/10					Mon 23/10 - Sun 29/10									
M 16	T 17	W 18	T 19	F 20	S 21	S 22	M 23	T 24	W 25	T 26	F 27	S 28	S 29	
RNR [11.00]	RNR [11.00]	RNR [11.00]	RNR [11.00]	RNR [11.00]								06:30 - 18:30	06:30 - 18:30	
					Annual Leave									
					✓ Approved									



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Pay statement 3: Leave taken during previous pay period – Effects on R&R accrual

Pay Statement



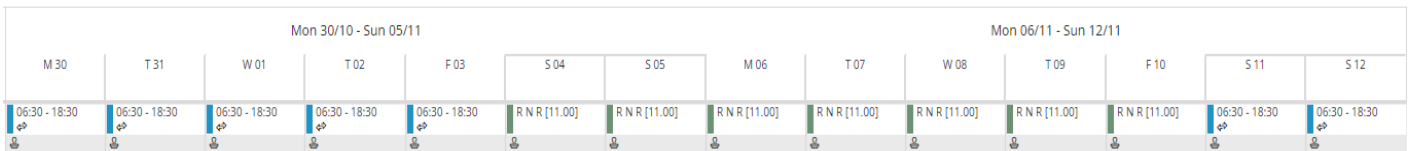
IFM SERVICES PTY LTD
 ABN: 28 608 575 668

Employee ID:	Instrument: IFMS WEST EA	Period Starting: 30 Oct 2023
Position: C Service Attendant	Classification: Catering Ser Att	Period Ending: 12 Nov 2023
	Roster: IFM 14/7_11.0	Pay Date: 16 Nov 2023

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		56.98	28.28960	1,612.52	4,837.56
Overtime (Rostered)		20.02	43.15680	863.16	2,589.48
RNR (Taken)		66.98	21.43420	1,435.69	3,086.15
RNR (Accrued)		38.50	21.43420	- 825.23	- 3,086.37
Penalty (Early)		2.50	3.41000	8.55	17.10
RnR (Unpaid)		10.02			
Total Payments :				3,094.69	
Deductions / Taxes	Retro			Amount	YTD Amount
Full Income tax				- 702.00	- 2,028.00
Total Deductions :				- 702.00	
NET PAY:				2,392.69	7,028.44



Unpaid R&R (Rest and Relaxation) arises when the employee took annual leave in the previous pay period cycle, and the accrued R&R during that time was calculated solely on ordinary hours.





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Pay statement 4: Resumption of regular pay

Pay Statement



IFM SERVICES PTY LTD
 ABN: 28 608 575 668

Employee ID:	Instrument: IFMS WEST EA	Period Starting: 13 Nov 2023
Position: C Service Attendant	Classification: Catering Ser Att	Period Ending: 26 Nov 2023
	Roster: IFM 14/7_11.0	Pay Date: 30 Nov 2023

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		97.68	28.28960	2,764.32	7,601.88
Overtime (Rostered)		34.32	43.15680	1,479.71	4,069.19
RNR (Taken)		22.00	21.43420	471.56	3,557.71
RNR (Accrued)		66.00	21.43420	- 1,414.68	- 4,501.05
Penalty (Early)		5.00	3.41000	17.10	34.20
Total Payments :				3,318.01	
Deductions / Taxes	Retro			Amount	YTD Amount
Full Income tax				- 780.00	- 2,808.00
Total Deductions :				- 780.00	
NET PAY:				2,538.01	9,566.45

This pay statement shows that full payment will be received after two full pay periods.

Mon 13/11 - Sun 19/11							Mon 20/11 - Sun 26/11						
M 13	T 14	W 15	T 16	F 17	S 18	S 19	M 20	T 21	W 22	T 23	F 24	S 25	S 26
06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	06:30 - 18:30	RNR [11.00]	RNR [11.00]