# 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**

	Base rate	Applicable loading	Rate paid	Hours per cycle	Hours per year	Amount	Roster cycles	
Ordinary hours wages							Calendar days per year	365.
Monday to Friday ordinary hours	\$ 24.27	100%	\$ 24.27	81.43	1299.95	\$ 31,555.22	20 rostered on days AL (roster 14/7)	
Saturday ordinary hours		125%	\$ 30.34	16.29	259.99	\$ 7,888.81	Calendar days excluding Annual Leave	335.
Sunday ordinary hours		150%	\$ 36.41	16.29	259.99	\$ 9,466.57	Weeks excluding Annual Leave	47.
		Sub total		114.00	1819.93	\$ 48,910.59	Roster cycles per year (minus A/L hours)	15.9
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	Ordinary Hours Amounts	
Saturday - additional (overtime) hours		200%	\$ 48.55	5.71	91.22	\$ 4,428.80	Overtime Hours Amounts	
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		

## **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





- · 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.





## **Table Key:**

Yellow	Base rate Base rate does not include weekend penalties, public holidays. The base rate formulates all the other rates and how they are calculated
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)

	Base rate	Applicable Jading	Rate pa	id Hours per cycle	Hours per year		Amount	Roster cv	des				
Ordinary hours wages		1			, ,			Calendar	davs pa				36
Monday to Friday ordinary hours	\$ 24.27	100%	\$ 24.2	7 81.43	1299.95	\$	31,555.22	20 rostere	ed on days AL (	roster 14/7)			1
Saturday ordinary hours		125%	\$ 30.3	4 16.29	259.99	\$	7,888.81	Calendar	days ex AL				3
Sunday ordinary hours		150%	\$ 36.4	1 16.29	259.99	\$	9,466.57	Weeks ex AL		Τ.			
		Sub total		114.00	1819.93	\$	48,910.59	Roster cy	cles				
Additional hours													_
Monday to Friday - additional (overtime) hours 150%		150%	\$ 36.4	1 20	319.29	\$	11,625.61	Wage Rat	e Calculation				
Monday to Friday - additional (overtime) hours 200%		200%	\$ 48.5	5 8.57	136.84	\$	6,643.20		Annual Rem	Annual hours	Hourly	/ Rate (payslip)	Ĩ
Saturday - additional (overtime) hours		200%	\$ 48.5	5 5.71	91.22	\$	4,428.80	Ordinary	\$ 56,092.29	1982.79	\$	28.2896	Ī
Sunday - additional (overtime) hours		200%	\$ 48.5	5.71	91.22	\$	4,428.80	Overtime	\$ 27,558.73	638.57	\$ 4	43.1568	1
		Sub total		40	638.57	\$	27,126.42		\$ 83,651.02	2621.36			1
Additions for ordinary hours										•			_
20 days annual leave		100%	\$ 24.2	7 162.86	162.86	\$	3,953.23						
20 days annual leave loading		17.5%	\$ 4.2	5 162.86	162.86	\$	691.81	Ordi	inary H	ours R	ate		
Public holidays - assumes 7.33 PH days per year worked						-							
Norked holiday - top up ordinary hours		125%	\$ 30.3	4 59.71	59.71	\$	1,811.90			Ove	rtin	ne R <mark>a</mark> te	_
Norked holiday - top up additional (overtime) hours 150%		100%	\$ 24.2	7 14.67	14.67	\$	356.02			046		itate	-
Worked holiday - top up additional (overtime) hours 200%		50%	\$ 12.3	4 6.29	6.29	\$	76.29						
Not worked - ordinary hours		100%	\$ 24.2	7 29.86	29.86	\$	724.76						



## Public Holiday - Rate of Pay (Blended/Averaged)

Annualised wage calculation method - 14/7 days Roste	r - 11 pai	d hours						
	Base rate	Applicable loading	Rate paid	Hours per cycle	Hours per year		Amount	Roster cycles
Ordinary hours wages								Calendar days pa 365.2
Monday to Friday ordinary hours	\$ 24.27	100%	\$ 24.27	81.43	1299.95	\$	31,555.22	20 rostered on days AL (roster 14/7) 3
Saturday ordinary hours		125%	\$ 30.34	16.29	259.99	\$	7,888.81	Calendar days ex AL 335.2
Sunday ordinary hours		150%	\$ 36.41	16.29	259.99	\$	9,466.57	Weeks ex AL 47.8
		Sub total		114.00	1819.93	\$	48,910.59	Roster cycles 15.9
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	PUBLIC HOLIDAYS
Saturday - additional (overtime) hours		200%	\$ 48.55	5.71	91.22	\$	4,428.80	We assume you work 7.33 public holidays per year
Sunday - additional (overtime) hours		200%	\$ 48.55	5.71	91.22	\$	4,428.80	Over those 7.33 days, you earn an additional \$2,244.21 per yr
		Sub total		40	638.57	\$	27,126.42	_/ \$306.03 per day
Additions for ordinary hours								We then divide \$306.03 by 8.14285 hours (Ordinary Hours
20 days annual leave		100%	\$ 24.27	162.86	162.86	\$	3,953.23	for the day) to get our Public Holiday Rate
20 days annual leave loading		17.5%	\$ 4.25	162.86	162.86	\$	691.81	
								\$306.03 / 8.14285 hrs
Public holidays - assumes 7.33 PH days per year worked								Public Holiday Rate \$ 37.5827
Worked holiday - top up ordinary hours		125%	\$ 30.34	59.71	59.7	\$	1,811.90	
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 24.27	14.67	14.67	\$	356.02	1
Worked holiday - top up additional (overtime) hours 200%		50%	\$ 12.14	6.29	6. 19	\$	76.29	
Not worked - ordinary hours		100%	\$ 24.27	29.86	29.88	Ś	724.76	
İ				TOTAL		\$	83,651.02	

## **R&R Rate of Pay**

	Base rate	Applicable loading	Ra	te paid	Hours per cycle	Hours per year	L	Amount	Roster cycles	
Ordinary hours wages			<u> </u>						Calendar days per year	365.25
Monday to Friday ordinary hours	\$ 24.27	100%	\$	24.27	81.43	1299.95	\$	31,555.22	20 rostered on days AL (roster 14/7)	30
Saturday ordinary hours		125%	\$	30.34	16.29	259.99	\$	7,888.81	Calendar days excluding Annual Leave	235.25
Sunday ordinary hours		150%	\$	36.41	16.29	259,99	\$	9,466.57	Weeks excluding Annual Leave	52.18
		Sub total			114.00	1819.93	)\$	48,910.59	Roster cycles per year (minus A/L hours)	17.3
Additional hours			L.							
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	31.22	\$	4,428.80	*Add back the annual	
		Sub total	L		40	638.57	<b>)</b> 5	27,126.42	leave days because	
Additions for ordinary hours			Ĺ				<u> </u>		•	
20 days annual leave		100%	\$	24.27	162.86	162.86	\$	3,953.23	when we see that	
20 days annual leave loading		17.5%	\$	4.25	162.86	162.86	\$	691.81	shortfall on annual	
			L							
Public holidays - assumes 7.33 PH days per year worked			<u> </u>				<u> </u>		leave this is because	
Worked holiday - top up ordinary hours		125%	\$	30.34	59.71	59.71	\$	1,811.90	they get R&R accrued	
Worked holiday - top up additional (overtime) hours 150%		100%	\$	24.27	14.67	14.67	\$	356.02	, 0	
Worked holiday - top up additional (overtime) hours 200%		50%	\$	12.14	6.29	6.29	\$	76.29	on annual leave	
Not worked - ordinary hours		100%	\$	24.27	29.86	29.86	\$	724.76		

## 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  $Hrs - 20 days \times 2.86 hrs = 57.2 hrs$ 





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

Rate Calculation = Total Wage ÷ (Wks per yr x wkly hrs)

= \$86,119.54  $\div$  (52.18 wks x 77 hrs)

= \$86,119.54  $\div$  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





## Personal Leave – Rate of Pay (Fully Blended Rate)

Ordinary hours wages  Monday to Friday ordinary hours  Saturday ordinary hours  Sunday ordinary hours  Additional hours  Monday to Friday - additional (overtime) hours 150%  Monday to Friday - additional (overtime) hours 200%  Saturday - additional (overtime) hours  Sunday - additional (overtime) hours  Additions for ordinary hours	125% 150% Sub total 150% 200% 200% 200%	\$ \$ \$ \$	24.27 30.34 36.41 36.41 48.55 48.55	81.43 16.29 16.29 114.00 20 8.57 5.71	259.99 259.99 1819.93 319.29 136.84	\$ \$ \$ \$	31,555.22 7,888.81 9,466.57 <b>48,910.59</b> 11,625.61 643.20 4,42,80	Calendar days per year 20 rostered on days AL (roste Calendar days excluding Ann Weeks excluding Annual Lea Roster cycles per year (minu	nual Leave ave	365.2 3 335.2 52.1 17.3
Saturday ordinary hours  Sunday ordinary hours  Additional hours  Monday to Friday - additional (overtime) hours 150%  Monday to Friday - additional (overtime) hours 200%  Saturday - additional (overtime) hours  Sunday - additional (overtime) hours	125% 150% Sub total 150% 200% 200% 200%	\$ \$ \$ \$	30.34 36.41 36.41 48.55 48.55	16.29 16.29 114.00 20 8.57 5.71	259.99 259.99 1819.93 319.29 136.84	\$ \$ \$ \$	7,888.81 9,466.57 <b>48,910.59</b> 11,625.61 8,643.20	Calendar days excluding Ann Weeks excluding Annual Lea	nual Leave ave	335.2 52.1
Additional hours  Additional hours  Monday to Friday - additional (overtime) hours 150%  Monday to Friday - additional (overtime) hours 200%  Saturday - additional (overtime) hours  Sunday - additional (overtime) hours	150% Sub total 150% 200% 200% 200%	\$ \$ \$ \$	36.41 36.41 48.55 48.55	16.29 114.00 20 8.57 5.71	259.99 1819.93 319.29 136.84	\$ <b>\$</b> \$	9,466.57 <b>48,910.59</b> 11,625.61 6,643.20	Weeks excluding Annual Lea	ave	52.1
Additional hours  Monday to Friday - additional (overtime) hours 150%  Monday to Friday - additional (overtime) hours 200%  Saturday - additional (overtime) hours  Sunday - additional (overtime) hours	150% 200% 200% 200%	\$	36.41 48.55 48.55	114.00 20 8.57 5.71	1819.93 319.29 136.84	<b>\$</b> \$	48,910.59 11,625.61 643.20	(	~~~	·
Monday to Friday - additional (overtime) hours 150% Monday to Friday - additional (overtime) hours 200% Saturday - additional (overtime) hours Sunday - additional (overtime) hours	150% 200% 200% 200% 200%	\$	48.55 48.55	20 8.57 5.71	319.29 136.84	\$	11,625.61 0 643.20	Roster cycles per year (minu	is A/L hours)	17.3
Monday to Friday - additional (overtime) hours 150% Monday to Friday - additional (overtime) hours 200% Saturday - additional (overtime) hours Sunday - additional (overtime) hours	200% 200% 200%	\$	48.55 48.55	8.57 5.71	136.84	\$	643.20			
Monday to Friday - additional (overtime) hours 200% Saturday - additional (overtime) hours Sunday - additional (overtime) hours	200% 200% 200%	\$	48.55 48.55	8.57 5.71	136.84	\$	643.20			
Saturday - additional (overtime) hours Sunday - additional (overtime) hours	200%	\$	48.55	5.71						
Sunday - additional (overtime) hours	200%	4		<b></b>	91.22	\$	4.421.80			
		¢	40 55							
Additions for additions have	0 1	13 7	48.55	5.71	91.22	\$	4,428.80			
Additions for audinous house	Sub total			40	638.57	C	27 126.42			
Additions for ordinary nours								Total Roster Hours	2621.36	
20 days annual leave	100%	\$	24.27	162.86	162.86	4	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			

This rate is Annualised wage divided by total hours = full blended rate.

\$83,651.02 / 2621.26 = \$31.9113

Note: Personal leave is NOT factored into the annualised wage, is calculated at a full blended rate.

## Understanding your pay when leave is taken:

The subsequent four pay statements, spanning three pay cycles, illustrate the impact on your pay amount when leave is utilized.

Pay statement 1: No leave taken - Normal Pay

## **Pay Statement**

NET PAY:



2,533.46

2,533.46

## IFM SERVICES PTY LTD

ABN: 28 608 575 668

		Instrument:	IFMS WEST EA	Period Starting:	02 Oct 2023
Employee ID: Position:	C Service Attendant	Classification Roster:	n: Catering Ser Att IFM 14/7_11.0	Period Ending: Pay Date:	15 Oct 2023 19 Oct 2023

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		97.68	28.28960	2,764.32	2,764.32
Overtime (Rostered)		34.32	43.15680	1,479.71	1,479.71
RNR (Taken)		22.00	21.43420	471.56	471.56
RNR (Accrued)		66.00	21.43420	- 1,414.68	- 1,414.68
Penalty (Early)		2.50	3.41000	8.55	8.55
Total Payments:				3,309.46	
Deductions / Taxes	Retro			Amount	YTD Amount
Full Income tax				- 776.00	- 776.00
Total Deductions :				- 776.00	

R&R (Accrued) is reserved for future R&R disbursements.

Note: R&R accrual is calculated at a rate of 30 minutes for every hour paid.





Pay statement 2: Leave taken – Effects on pay

## **Pay Statement**



## IFM SERVICES PTY LTD

ABN: 28 608 575 668

Employee ID: Position: C Serv	rice Attendant	Classification: Caterir	VEST EA ng Ser Att /7_11.0	Period Starting: Period Ending: Pay Date:	16 Oct 2023 29 Oct 2023 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.







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

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

raymonts	Rotto	riodis/ Oriits	Nato	Airiount	TTD 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	

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.

Mon 30/10 - Sun 05/11								Mon 06/11 - Sun 12/11							
M 30	T 31	W 01	T 02	F 03	S 04	S 05	M 06	T 07	W 08	T 09	F 10	S 11	S 12		
06:30 - 18:30	06:30 - 18:30	06:30 - 18:30 ¢¢	06:30 - 18:30	06:30 - 18:30	R N R [11.00]	R N R [11.00]	R N R [11.00]	R N R [11.00]	06:30 - 18:30	06:30 - 18:30					
<b>&amp;</b>	<u>&amp;</u>	<b>&amp;</b>	<b>&amp;</b>	<b>&amp;</b>	<u>&amp;</u>	&	&	<b>&amp;</b>	<b>&amp;</b>	&	&	<b>&amp;</b>	<b>&amp;</b>		





#### Pay statement 4: Resumption of regular pay

#### **Pay Statement**



#### IFM SERVICES PTY LTD

ABN: 28 608 575 668

Instrument: IFMS WEST EA Period Starting: 13 Nov 2023 Classification: Catering Ser Att Roster: IFM 14/7\_11.0 Period Ending: 26 Nov 2023 Employee ID: Position: C Service Attendant Pay Date: 30 Nov 2023 Payments Hours/Units Rate YTD Amount Retro 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) 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	T16	F 17	S 18	S 19	M 20	T 21	W 22	T 23	F 24	S 25	5 26	
06:30 - 18:30	06:30 - 18:30 \$\phi\$	06:30 - 18:30	06:30 - 18:30 \$\phi\$	06:30 - 18:30 &	06:30 - 18:30 ¢  ■	06:30 - 18:30 \$	06:30 - 18:30 \$\phi\$	06:30 - 18:30 \$\phi\$	06:30 - 18:30	06:30 - 18:30 \$\phi\$	06:30 - 18:30	R N R [11.00]	R N R [11.00]	

