

Pay statements explained – Understanding your annualised wage 8:6

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 8/6 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 8-6
- Watch video: Uneven to even pays explained

Annualised Wage 8:6

The following examples explain the wage build up for 8:6 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 – Head Chef

	Base rate	Applicable loading	Rate pa	d Hours per cycle	Hours per year	Amount	Roster cycles	
Ordinary hours wages							Calendar days pa	365.2
Monday to Friday ordinary hours	\$ 34.81	100%	\$ 34	31 57.00	1344.58	\$ 46,798.66	20 rostered on days AL (roster 8/6)	3
Saturday ordinary hours		125%	\$ 43	51 9.50	224.10	\$ 9,749.83	Calendar days ex AL	330.2
Sunday ordinary hours		150%	\$ 52	9.50	224.10	\$ 11,699.80	Weeks ex AL	47.1
		Sub total		76.00	1792.78	\$ 68,248.30	Roster cycles	23.59
Additional hours						 		
Monday to Friday - additional (overtime) hours 150%		150%	\$ 52	9.00	212.30	\$ 11,083.89		
Monday to Friday - additional (overtime) hours 200%		200%	\$ 69	51 0.00	0.00	\$ -	Ordinary Hours Amounts	
Saturday - additional (overtime) hours		200%	\$ 69	51 1.50	35.38	\$ 2,463.09	Overtime Hours Amounts	
Sunday - additional (overtime) hours		200%	\$ 69	51 1.50	35.38	\$ 2,463.09		
		Sub total		12.00	283.07	\$ 16,010.07		
Additions for ordinary hours								
20 days annual leave		100%	\$ 34	31 190.00	190.00	\$ 6,613.01		
20 days annual leave loading		17.5%	\$ <u>6</u>	09 190.00	190.00	\$ 1,157.28		
Public holidays						 		
Worked holiday - top up ordinary hours		125%	\$ 43	51 0.00	59.76	\$ 2,599.74		
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 34	81 0.00	9.44	\$ 328.39		
Worked holiday - top up additional (overtime) hours 200%		0%	\$ ·	0.00	0.00	\$ -		
Not worked - ordinary hours		100%	\$ 34	31 0.00	44.75	\$ 1,557.36		

Ordinary Hours of Work Calculation

- Full time employee = 38 hours per week (averaged)
- 8/6 cycle = 2-week cycle = 38 hrs + 38 hours = 76 hours
- 76 hours ÷ 8 days worked = 9.5 ordinary hours per worked day

Notes:

We calculate Yearly earnings which includes:

- All Ordinary hours
- All Overtime hours
- Assumes 20 Annual leave days taken





• Assumes 6.29 Public Holidays worked

The calculation is based on you working too 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.

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 & Rostered Overtime – Rate of Pay (Blended/Averaged)

		Base Rate	9					
Annualised wage calculation method - 8/6 days - 11 paid	hours							
	Base rate	Applicable loading	Rate pai	Hours per cycle	Hours per year	Amount	Roster cycles	
Ordinary hours wages							Calendar days pa	365.2
Monday to Friday ordinary hours	<mark>\$ 34.81</mark>	100%	\$ 34.8	1 57.00	1344.58	\$ 46,798.66	20 rostered on days AL (roster 8/6)	3
Saturday ordinary hours		125%	\$ 43.5	1 9.50	224.10	\$ 9,749.83	Calendar days ex AL	330.25
Sunday ordinary hours		150%	\$ 52.2	1 9.50	224.10	\$ 11,699.80	Weeks ex AL	47.18
		Sub total		76.00	1792.78	\$ 68,248.30	Roster cycles	23.59
Additional hours								
Monday to Friday - additional (overtime) hours 150%		150%	\$ 52.2	1 9.00	212.30	\$ 11,083.89	Wage Rate Calculation	
Monday to Friday - additional (overtime) hours 200%		200%	\$ 69.6	1 0.00	0.00	ş -	Annual Rem Annual hours Hourly Rate (payslip)	
Saturday - additional (overtime) hours		200%	\$ 69.6	1 1.50	35.38	\$ 2,463.09	Ordinary \$ 80,175.68 1982.78 \$ 40.4359	
Sunday - additional (overtime) hours		200%	\$ 69.6	1 1.50	35.38	\$ 2,463.09	Overtime \$ 16,338.46 283.07 \$ 57.7187	
		Sub total		12.00	283.07	\$ 16,010.07	\$ 96,514.14 2265.85	
Additions for ordinary hours								
20 days annual leave		100%	\$ 34.8	1 190.00	190.00	\$ 6,613.01		
20 days annual leave loading		17.5%	\$ <u>6.</u> (9 190.00	190.00	\$ 1,157.28	Ordinary Hours Rate	
Public holidays								
Worked holiday - top up ordinary hours		125%	\$ 43.5	1 0.00	59.76	\$ 2,599.74	Overtime Pot	· •
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 34.8	1 0.00	9.44	\$ 328.39		, C
Worked holiday - top up additional (overtime) hours 200%		0%	ş -	0.00	0.00	\$-		
Not worked - ordinary hours		100%	\$ 34.8	1 0.00	44.75	\$ 1,557.36		
				TOTAL		\$ 96,514.14		





Public Holiday – Rate of Pay (Blended/Averaged)

	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	<u>\$ 34.81</u>	100%	\$	34.81	57.00	1344.58	\$	46,798.66	20 rostered on days AL (roster 8/6)	3
Saturday ordinary hours		125%	Ş	43.51	9.50	224.10	\$	9,749.83	Calendar days ex AL	330.2
Sunday ordinary hours		150%	\$	52.21	9.50	224.10	\$	11,699.80	Weeks ex AL	47.18
		Sub total			76.00	1792.78	\$	68,248.30	Roster cycles	23.59
Additional hours										
Monday to Friday - additional (overtime) hours 150%		150%	Ş	52.21	9.00	212.30	Ş	11,083.89		
Monday to Friday - additional (overtime) hours 200%		200%	\$	69.61	0.00	0.00	\$	-	PUBLIC HOLIDAYS	
Saturday - additional (overtime) hours		200%	\$	69.61	1.50	35.38	\$	2,463.09	 We assume you work 6.29 public holidays per year 	
Sunday - additional (overtime) hours		200%	\$	69.61	1.50	35.38	\$	2,463.09	 Over those 6.29 days, you earn an additional \$2,928.13 per your 	yr
		Sub total			12.00	283.07	\$	16,010.07	/ \$465.52 per day	
Additions for ordinary hours									• We then divide \$465.52 by 9.5 hours (Ordinary Hours for the	day)
20 days annual leave		100%	\$	34.81	0.00	0.00	\$	-	to get our Public Holiday Rate	
20 days annual leave loading		17.5%	\$	6.09	0.00	0.00	s	- 4		
								<u> </u>	\$465.52/ 9.5 hrs	
Public holidays									Public Holiday Rate \$ 49.0021	
Worked holiday - top up ordinary hours		125%	\$	43.51	0.00	59.76	Ş	2,599.74		
Worked holiday - top up additional (overtime) hours 150%		100%	\$	34.81	0.00	9.4	Ş	328.39		
Worked holiday - top up additional (overtime) hours 200%		0%	Ş	-	0.00	0.0	Ş	-		
Not worked - ordinary hours		100%	\$	34.81	0.00	44.75		1,557.36		

R&R Rate of Pay

	Base rate	Applicable loading	Rate paid	Hours per cycle	Hours per year	Amount	Roster cycles	
Ordinary hours wages							Calendar days pa	365.25
Monday to Friday ordinary hours	\$ 34.81	100%	\$ 34.81	57.00	1344.58 \$	46,798.66	20 rostered on days AL (roster 8/6)	35
Saturday ordinary hours		125%	\$ 43.51	9.50	224.10 \$	9,749.83	Calendar days ex AL	330.85
Sunday ordinary hours		150%	\$ 52.21	9.50	224.10 \$	11,699.80	Weeks ex AL	52.18
		Sub total		76.00	1792.78 \$	68,248.30	Roster cycles (minus AL hours)	25.85
Additional hours					\sim			
Monday to Friday - additional (overtime) hours 150%		150%	\$ 52.21	9.00	212.30 \$	11,083.89		
Monday to Friday - additional (overtime) hours 200%		200%	\$ 69.61	0.00	0.00 \$	-		
Saturday - additional (overtime) hours		200%	\$ 69.61	1.50	35.38 \$	2,463.09	*Add book onnual loov	~
Sunday - additional (overtime) hours		200%	\$ 69.61	1.50	35.88 \$	2,463.09	Add back annual leav	e
		Sub total		12.00	283.07 \$	16,010.07	dava Dua ta D®D ia	
Additions for ordinary hours					\sim		aays = Due to Rar is	
20 days annual leave		100%	\$ 34.81	190.00	190.00 \$	6,613.01	accruced on Annual La	
20 days annual leave loading		17.5%	\$ 6.09	190.00	190.00 \$	1,157.28	accrued on Annual Lea	ave
Public holidays								
Worked holiday - top up ordinary hours		125%	\$ 43.51	0.00	59.76 \$	2,599.74		
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 34.81	0.00	9.44 \$	328.39		
Worked holiday - top up additional (overtime) hours 200%		0%	\$ -	0.00	0.00 \$	-		
Not worked - ordinary hours		100%	\$ 34.81	0.00	44.75 \$	1,557.36		
				τοται	\$	96,514,14		

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 9.5 hrs = 190 hrs

Overtime Hrs - 20 days x 1.5 hrs = 30 hrs

Annual Ordinary Hours Worked	1792.784	х	\$40.4359	=	\$ 72,492.85
Annual Overtime Hours Worked	283.07	х	\$57.7187	=	\$16,338.44
Additional Ordinary Hours Worked	190	х	\$40.4359	=	\$ 7,682.82
Additional Overtime Hours Worked	30	х	\$57.7187	=	\$ 1,731.56
			TO	TAL	\$ 98,245.67





Data Calculation Total Waga + (M/ka party ry with thra)
Rate Calculation = rotal wage $-(wks per yr x wkly his)$
= \$98,245.67 ÷ (52.18 wks x 77 hrs)
= \$98,245.67 ÷ 4017.86 hrs
R&R Rate of Pay = \$24.4522

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)

	Base rate	Applicable loading	Rate pai	Hours per cycle	Hours per year		Amount	Roster cycles		
Ordinary hours wages								Calendar days pa		365.2
Monday to Friday ordinary hours	\$ 34.81	100%	\$ 34.	57.00	1344.58	\$	46,798.66	20 rostered on days AL (ro	ster 8/6)	3
Saturday ordinary hours		125%	\$ 43.	9.50	224.10	\$	9,749.83	Calendar days ex AL		330.2
Sunday ordinary hours		150%	\$ 52.	9.50	224.10	\$	11,699.80	Weeks ex AL		52.1
		Sub total		76.00	1792.78	\$	68,248.30	Roster cycles (minus AL ho	urs)	26.0
Additional hours						K				
Monday to Friday - additional (overtime) hours 150%		150%	\$ 52.	9.00	212.30	\$	11,083.89			
Monday to Friday - additional (overtime) hours 200%		200%	\$ 69.	61 0.00	0.00	\$	-			
Saturday - additional (overtime) hours		200%	\$ 69.	51 1.50	35.38	\$	2,4.3.09			
Sunday - additional (overtime) hours		200%	\$ 69.	51 1.50	35.38	\$	2,463.09			
		Sub total		12.00	283.07	-	16.010.07			
Additions for ordinary hours								Total Roster Hours	2265.85	
20 days annual leave		100%	\$ 34.	190.00	190.00	-	6,613.01			
20 days annual leave loading		17.5%	\$ 6.	9 190.00	190.00	\$	1,157.28			
Public holidays										
Worked holiday - top up ordinary hours		125%	\$ 43.	0.00	59.76	\$	2,599.74			
Worked holiday - top up additional (overtime) hours 150%		100%	\$ 34.	0.00	9.44	\$	328.39			
Worked holiday - top up additional (overtime) hours 200%		0%	\$ -	0.00	0.00	\$	-			
Not worked - ordinary hours		100%	\$ 34.	0.00	44.75	\$	1,557.36			
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This rate is Annualised wage divided by total hours = full blended rate.

\$96,514.14 / 2265.85 = \$42.5951

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

Example Payslip: 8:6/11

Employee ID: Position: Head Cher	f/Chef Manager	Instrument: IFMS Classification: Cook Roster: IFM 8	WEST EA :/Chef-HeadCh/Mng 8/6_11.0 (1xSa/1xSu)	Period Starting: Period Ending: Pay Date:	25 Dec 2023 07 Jan 2024 11 Jan 2024		
Payments	Retro	Hours/Units	Rate	Amount	YTD Amount		
Ordinary Hours		76.00	40.43570	3,073.12	33,036.04		
Overtime (Rostered)		12.00	57.71790	692.64	7,503.60		
Allowance (Tool)		1.00	15.29000	15.29	290.51		
RNR (Taken)		66.00	24.45280	1,613.88	17,496.17		
RNR (Accrued)		66.00	24.45280	- 1,613.92	- 17,698.34		
Penalty (Late)		1.00	2.27000	2.28	54.72		
Penalty (Early)		3.00	3.41000	10.23	47.78		
Above EA/Award Ordinary		76.00	11.17360	849.19	9,341.09		
Ordinary Hours – 8 da x 9.5 hours = 76 System configured to decimal places only	ays Overtime 1.5 hours 2 System co decimal p	Hours – 8 days x = 12 onfigured to 2 laces only	R&R Hours Accrued 8.25 hours a 8 days x 8.2 These hours This equates day)	l accrued per working 5 hours = 66 hours 5 are banked 5 to 6 R&R Days (1) day 1 hours per		
Total Working Ho	ours Paid = 8 da = 88 hours	iys x 11 hours	Note – R&R accrues at 45 mins per 1 hour worked (includes annual leave and personal leave hours)				





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



IFM SERVICES PTY LTD ABN: 28 608 575 668

Employee ID: Position: Head 0	Chef/Chef Manager	Instrument: Classification Roster:	IFMS WEST E Cook/Chef-F IFM 8/6_11.0	A leadCh/Mng) (1xSa/1xSu)	Period Starting: Period Ending: Pay Date:	02 Oct 2023 15 Oct 2023 19 Oct 2023
Payments	Retro	Hours/Uni	ts	Rate	Amount	YTD Amount
Ordinary Hours		76.0	00	40.43570	3,073.12	3,073.12
Overtime (Rostered)		12.0	00	57.71790	692.64	692.64
Allowance (Tool)		1.0	00	15.29000	15.29	15.29
RNR (Taken)		66.0	00	24.45280	1,613.88	1,613.88
RNR (Accrued)		66.0	00	24.45280	- 1,613.92	- 1,613.92
Above EA/Award Ordinary		76.0	00	11.17360	849.19	849.19
IFMS Chef Allowance					384.62	384.62
Total Payments :					5,014.82	
Deductions / Taxes	Retro				Amount	YTD Amount
Super EE Pre tax					- 400.00	- 400.00
Full Income tax					- 1,228.00	- 1,228.00
Total Deductions :					- 1,628.00	
NET PAY:					3,386.82	3,386.82

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

Note: R&R accrual is calculated at a rate of 45 minutes for every hour paid excluding any unrostered overtime hours





Pay statement 2: Leave taken – Effects on pay

Pay Statement



IFM SERVICES PTY LTD ABN: 28 608 575 668

Employee ID: Position: Head	Chef/Chef Manager	Instrument: IFMS W Classification: Cook/O Roster: IFM 8/0	/EST EA Chef-HeadCh/Mng 6_11.0 (1xSa/1xSu)	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		19.00	40.43570	768.28	3,841.40
Overtime (Rostered)		3.00	57.71790	173.16	865.80
RNR (Taken)		66.00	24.45280	1,613.88	3,227.76
RNR (Accrued)		59.28	24.45280	- 1,449.58	- 3,063.50
Above EA/Award Ordinary		76.00	11.17360	849.19	1,698.38
IFMS Chef Allowance				384.62	769.24
Annual Leave		57.00	40.43570	2,304.84	2,304.84
Total Payments :				4,644.39	
Deductions / Taxes	Retro			Amount	YTD Amount
Super EE Pre tax				- 400.00	- 800.00
Full Income tax				- 1,100.00	- 2,328.00
Total Deductions :				- 1,500.00	
NET PAY:				3.144.39	6.531.21

Annual Leave – Paid at daily base ordinary hours 9.5 per annual leave day taken at the blended ordinary rate.

R&R is accrued on annual leave based on ordinary hours of 9.5 and does not include rostered overtime.

	Mon 16/10 - Sun 22/10								Mon 23/10 - Sun 29/10						
Mon 16/10	Tue 17/10	Wed 18/10	Thu 19/10	Fri 20/10	Sat 21/10	Sun 22/10	Mon 23/10	Tue 24/10	Wed 25/10	Thu 26/10	Fri 27/10	Sat 28/10	Sun 29/10		
08:30 - 20:30 ¢	08:30 - 20:30 ¢	R N R [11.00]	Annual Leave	1		1									
e.	2	2	2	2	2	2	&	Approved	8	≗	8	2	₽		





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: Position: Head	Chef/Chef Manager	Instrument: IFMS V Classification: Cook/ Roster: IFM 8/	/EST EA Chef-HeadCh/Mng 5_11.0 (1xSa/1xSu)	Period Starting: Period Ending: Pay Date:	30 Oct 2023 12 Nov 2023 16 Nov 2023	
Payments	Retro	Hours/Units	Rate	Amount	YTD Amount	
Ordinary Hours		57.00	40.43570	2,304.84	6,146.24	
Overtime (Rostered)		9.00	57.71790	519.48	1,385.28	
Allowance (Tool)		1.00	15.29000	15.29	30.58	
RNR (Taken)		57.03	24.45280	1,394.54	4,622.30	
RNR (Accrued)		63.76	24.45280	- 1,559.14	- 4,622.64	
Above EA/Award Ordinary		76.00	11.17360	849.19	2,547.57	
IFMS Chef Allowance				384.62	1,153.86	
Annual Leave		19.00	40.43570	768.28	3,073.12	
RnR (Unpaid)		8.97				
Total Payments :				4,677,10		
Deductions / Taxes	Retro			Amount	YTD Amount	
Super EE Pre tax				- 400.00	- 1,200.00	
Full Income tax				- 1,110.00	- 3,438.00	
Total Deductions :				- 1,510.00		
NET PAY:				3.167.10	9.698.31	

Unpaid R&R (Rest and Relaxation) arises when the employee took annual leave in the previous pay period. The accrued R&R during that time was calculated solely on ordinary hours. (9.5 x 0.75)

Mon 30/10 - Sun 05/11						Mon 06/11 - Sun 12/11							
Mon 30/10	Tue 31/10	Wed 01/11	Thu 02/11	Fri 03/11	Sat 04/11	Sun 05/11	Mon 06/11	Tue 07/11	Wed 08/11	Thu 09/11	Fri 10/11	Sat 11/11	Sun 12/11
Annual Leave		R N R [11.00]	R N R [11.00]	Allowance-Week	08:30 - 20:30 ¢	08:30 - 20:30 ¢9	08:30 - 20:30 ¢⊅	08:30 - 20:30 ¢⊅	08:30 - 20:30 ¢Þ				
ŝ	ŝ	£	£	£	£	£	£	08:30 - 20:30 ¢°	£	ŝ	£	£	£





Pay statement 4: Resumption of regular pay

Pay Statement



IFM SERVICES PTY LTD ABN: 28 608 575 668

Employee ID: Position: Head	Chef/Chef Manager	Instrument: IFMS V Classification: Cook/ Roster: IFM 8/	VEST EA Chef-HeadCh/Mng 6_11.0 (1xSa/1xSu)	Period Starting: Period Ending: Pay Date:	13 Nov 2023 26 Nov 2023 30 Nov 2023	
Payments	Retro	Hours/Units	Rate	Amount	YTD Amount	
Ordinary Hours		76.00	40.43570	3,073.12	9,219.36	
Overtime (Rostered)		12.00	57.71790	692.64	2,077.92	
Allowance (Tool)		1.00	15.29000	15.29	45.87	
RNR (Taken)		66.00	24.45280	1,613.88	6,236.18	
RNR (Accrued)		66.00	24.45280	- 1,613.92	- 6,236.56	
Above EA/Award Ordinary		76.00	11.17360	849.19	3,396.76	
IFMS Chef Allowance				384.62	1,538.48	
Total Payments :				5,014.82		
Deductions / Taxes	Retro			Amount	YTD Amount	
Super EE Pre tax				- 400.00	- 1,600.00	
Full Income tax				- 1,228.00	- 4,666.00	
Total Deductions :				- 1,628.00		
NET PAY:				3,386.82	13,085.13	

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					
Mon 13/11	Tue 14/11	Wed 15/11	Thu 16/11	Fri 17/11	Sat 18/11	Sun 19/11	Mon 20/11	Tue 21/11	Wed 22/11	Thu 23/11	Fri 24/11	Sat 25/11	Sun 26/11
08:30 - 20:30 ¢ ^{\$}	08:30 - 20:30 ¢	R N R [11.00]	Allowance-Week	08:30 - 20:30 ¢	08:30 - 20:30	08:30 - 20:30 ¢	08:30 - 20:30	08:30 - 20:30 ¢					
								08:30 - 20:30 ¢					
2	8	2	2	2	2	2	2	2	2	2	2	2	2

