Pay statements explained - Impacts Public Holiday NOT worked (A Panel)

This QRG shows you how your pay is calculated in the new SmartPay payroll system when you do not work a public holiday. You can view your pay statement using the SuccessFactors mobile app.

This QRG covers 8/6 rosters with 12-hour shifts in the following three fortnight pay 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 impact 8/6
- Refer Video: Public Holidays 8:6

How public holidays are calculated

The rates of pay include the payment for public holidays, based on the assumption that 6.29 public holiday days per year are worked on a 8:6 roster.

**Employees get their payments and penalties for public holidays beforehand in the ordinary hours and rostered overtime hours, because the rates of pay assume that 6.29 public holiday days per year are going to be worked.

So, employees receive their public holiday penalties ahead of time, with blended regular and blended rostered overtime rates as part of their annualised wage.

Adjustments when not working public holiday

Employees who do not work on a public holiday, whether they are on leave such as annual leave or personal leave etc, will have their pay reduced by the public holiday hours that they were paid in advance as they did not work on the public holiday. Note: You do not lose any leave if you do not work on the public holiday.

This change will lower the money that the public holiday penalties for that time give - marked as **PH Pen Adjust** in the pay statement.

The normal 9.5 ordinary hours at the blended ordinary rate of pay (no penalties applied) will apply to the employee who did not work on the holiday, and this will be displayed as **PH Ros Not Worked** in the pay statement.

Pay slip #1 - First payment for a time where NO public holiday was worked

IFM SERVICES PTY LTD
ABN: 28 608 575 668

Employee ID: Position:		Instrument: Classification: Roster:	IFM 8/6_12.0 (1xSa/1xSu)	Period Starting: Period Ending: Pay Date:	

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		66.50	45.86910	3,050.32	3,050.32
PH Ros Not Worked		9.50	45.86910	435.76	435.76
Overtime (Rostered)		17.50	63.27630	1,107.33	1,107.33
Allowance (Tool)		1.00	15.29000	15.29	15.29
RNR (Taken)		72.00	28.28320	2,036.40	2,036.40
RNR (Accrued)		70.12	28.28320	- 1,983.23	- 1,983.23
PH Pen Adjust		9.50	63.52740	- 603.51	- 603.51
Penalty (Early)		6.00	3.41000	20.46	20.46
Above EA/Award Ordinary		76.00	5.64700	429.17	429.17

Total Payments :				4,507.99	
Deductions / Taxes	**Retro**			**Amount**	**YTD Amount**
Full Income tax				- 1,190.00	- 1,190.00

Total Deductions :				- 1,190.00	
NET PAY:				**3,317.99**	**3,317.99**

7 x worked days @ 9.5 ordinary hours per day + 2.5 rostered overtime hours per day = 84 hours paid for working

1 x day *PH Ros Not Worked – PH is paid at 9.5 hours per public holiday day (Ordinary base hours) *(Rostered overtime not paid as you do not receive overtime when not working)*

Completed full scheduled roster previous pay period – Banked full 72 hours RNR.

RNR Accrued = *9 (worked to accrue full RNR hours) x 7 = 63 + *7.12 x 1 (RNR accrued on PH at 7.12 per PH day) = 70.12 RNR (Accrued)

PH Pen Adjust – Is the adjustment type that is used as you didn't work on the public holiday. As the payment for public holidays has already been factored into your blended annual wage.

How the adjustment is calculated: The adjustment for the public holiday period consists of adding the rate not worked during normal regular hours (9.5) which is a positive amount $435.76, and subtracting the adjustment for public holiday penalties which show as a negative amount $603.51, leading to a total reduction of $167.75 for the public holiday that was not worked.

Accrue 9 hours RNR (45 minutes per hour worked) per worked day (12 x .75 = 9)
Accrue 7.12 hours of RNR per Public Holiday day.
Accrue 9 hours RNR (45 minutes per hour worked) per worked day (12 x .75 = 9)
PH = Public Holiday
Rounding occurs due to decimal places

Pay statement #2 - Second pay received with impacts on RNR due to Public holiday Not Worked:

IFM SERVICES PTY LTD
ABN: 28 608 575 668

		Instrument:		Period Starting:	
Employee ID:		Classification:		Period Ending:	
Position:		Roster:	IFM 8/6_12.0 (1xSa/1xSu)	Pay Date:	

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		76.00	45.86910	3,486.08	3,486.08
Overtime (Rostered)		20.00	63.27630	1,265.52	1,265.52
Allowance (Tool)		1.00	15.29	15.29	15.29
RNR (Taken)		70.13	28.28320	1,983.51	1,983.51
RNR (Accrued)		72.00	28.28320	- 2,036.40	- 2,036.40
Penalty (Early)		6.00	3.41000	20.46	20.46
Above EA/Award Ordinary		76.00	5.64700	429.17	429.17
RnR (Unpaid)		1.87			
Total Payments :				**5,163.63**	
Deductions / Taxes	**Retro**			**Amount**	**YTD Amount**
Full Income tax				- 1,440.00	- 1,440.00
Total Deductions :				**- 1,440.00**	
NET PAY:				**3,723.63**	**3,723.63**

RNR (Unpaid) 1.87 hours RNR (Unpaid) – As the public holiday is payable in daily base hours, the accrual for the day is 7.13 *9-7.13=1.87*

Pay statement #3 - Third pay received – Return to full pay:

IFM SERVICES PTY LTD
ABN: 28 608 575 668

		Instrument:		Period Starting:	
Employee ID:		Classification		Period Ending:	
Position:		Roster:	IFM 8/6_12.0 (1xSa/1xSu)	Pay Date:	

Payments	Retro	Hours/Units	Rate	Amount	YTD Amount
Ordinary Hours		76.00	45.86910	3,486.08	3,486.08
Overtime (Rostered)		20.00	63.27630	1,265.52	1,265.52
Allowance (Tool)		1.00	15.29000	15.29	15.29
RNR (Taken)		72.00	28.28320	2,036.40	2,036.40
RNR (Accrued)		72.00	28.28320	- 2,036.40	- 2,036.40
Penalty (Early)		6.00	3.41000	20.46	20.46
Above EA/Award Ordinary		76.00	5.64700	429.17	429.17
Total Payments :				**5,216.52**	
Deductions / Taxes	**Retro**			**Amount**	**YTD Amount**
Full Income tax				- 1,462.00	- 1,462.00
Total Deductions :				**- 1,462.00**	
NET PAY:				**3,754.52**	**3,754.52**

Return to full pay in Third fortnight (76 ordinary hours + 20 rostered overtime hours) = 96 worked hours

RNR (Taken) in full 72 hours.

RNR (Accrued) in full 72 hours.