



**EXCELSIA
COLLEGE**
Sydney - Australia

Document Name

SALARIES AND WAGES POLICY AND PROCEDURE

Document Number

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Purpose and Scope

1. To establish and maintain a process for the timely payment of wages to those full-time, part-time and casual staff on the Excelsia College Payroll.
2. To establish a process for casual staff on a contract, who invoice for their services.

Responsibility

The following people have a responsibility in relation to this procedure:

- Director of Finance and Administration
- Accountant
- Heads of Schools and Departments
- Director of People and Culture
- Excelsia College Staff.

Procedure

1. Permanent and Part-time Staff (PPS)

PPS may only be recruited for budgeted positions. Where a position has not been budgeted for, the responsible Chief Executive must first approve the position before recruitment may commence.

In order for a PPS to be paid, they must be established on the Excelsia College Payroll. Once established on the Payroll a PPS will continue to be paid until terminated.

The Director of People and Culture sends out Letters of Offer to permanent staff.

2. Casual Staff (CS)

Where a casual staff member is to be paid through the payroll the CS must also be established on the Excelsia College Payroll in order to be paid.

CS are provided with a letter of appointment that covers Semesters 1 & 2 of any year, prior to the commencement of the semester. Some CS may however be appointed for just one semester.

Where a CS will be continuing after their contract expiry date, Excelsia College Payroll Department will be notified to not terminate that employee. However, where a CS will not be continuing after their contract expiry date, Excelsia must process a Termination Advice Form to remove the CS off the payroll. The Accountant is responsible for maintaining a database of all casual staff.

A number of CS will be required again for the next academic year and, in such cases, they will continue to be left on the payroll but will require a new letter of appointment for the New Year.

3. Establishing an Employee on the College Payroll and the Excelsia College Employee Database

The following documentation is required to establish a new PPS or CS on the Excelsia College Payroll. The Director of People and Culture is responsible for advising the Accountant of any new PPS or CS staff and the Accountant is responsible for the processing of documentation to enter staff in the payroll system.

4. Request by Head of Department

The Head of Department must forward to Manager Finance, Accounts & Administration as follows:

- (a) If a PPS, they need to complete *STA-F19 Approval to Recruit for a Vacant Position*, together with *STA-F05 Employee Contract Form* and send this documentation through to the Director of People and Culture for approval.
- (b) If a CS who has not been previously employed by the College, *STA-F22 Approval to Recruit for a Casual Position* and *STA-F05 Employee Contract Request Form* are to be sent through to the Director of People and Culture for approval.
- (c) If a CS who has been previously employed by the College, only the *STA-F05 Employee Contract Form* needs to be completed and sent through to Director of People and Culture.

The Director of People and Culture, after approval of (a) and (b) above, will provide this documentation to the Director of Finance and Administration, who will check that the position has been budgeted for in the case of a PPS or, in the case of a CS, that the position has been accounted for in the Departmental Budget under "Casual/Contract Staff."

Staff Database

On a regular basis the accountant/payroll officer/payroll accountant will update all employee details on the Talent 2 payroll system.

All Other Staff who are to be put on the Payroll

The Director of People and Culture sends to the new employee the following documentation for completion and return:

- Letter of Appointment, *2 signed originals sent 1 returned*
- Position Description, *2 originals sent 1 returned*
- Superannuation Application Form or authority from other approved Superannuation Fund.
- Employee Action Form
- Tax Declaration Form
- Working with Children Check.

On receipt of the completed documents, the Director of People and Culture checks for completeness and finalises the details on the Employee Action Form before forwarding them to the College Payroll Office. This information is used to establish the employee on the Excelsia College Payroll. (A copy of each document is retained and held on the employee's personnel file).

5. Payroll Procedure

Payroll Cycle

Salaries are paid fortnightly with money being electronically transferred to employee bank accounts on the Wednesday in readiness for employee access on Thursday.

Superannuation payments

Excelsia College processes superannuation payment once every month. EFT payment is preferred and sends remittance advice to each fund after payment. Employees can choose Excelsia College default super fund or their own super fund provided it is complying super fund.

Completion of Time Sheets

All the time sheets should be signed by employee and authorised by each head of department. The payroll accountant/officer/assistant accountant will check the different rate and different cost centre when processing timesheet.

Casual Staff

In order to be paid in a timely manner CS are required to submit completed and authorised time sheets by midday Thursday, one week prior to the pay day. The due date for lodgement of time sheets is listed on the Institute timesheet forms. Completed and authorised forms must be lodged in the Finance pigeonhole.

1. Casual Staff need to collect from behind Reception the time sheet that will apply for the correct fortnight (the actual dates are shown).
2. Time sheets need to be completed in advance, up to the Friday, with any adjustment done the next week.
3. The information entered on the time sheet must include the Name, Employee Number, and Department. The start and finish times are to be in 24 hours format (i.e. 3pm is 1500 hours) and include meal breaks. The Paid Contract hours are only the hours to be paid.
4. The time sheet is to be signed and dated and submitted with Department Head's signature.

The CS is responsible for ensuring that completed time sheets are lodged with the relevant Head of Department allowing sufficient time for authorisation and forwarding to the Finance pigeon hole. Department Heads are responsible for ensuring that time sheets lodged with them are accurate, authorised and lodged in the Finance pigeon hole by midday Thursday, one week prior to payday.

Time sheets that miss this deadline will miss the fortnightly payroll cycle and will not be processed until the following fortnightly pay cycle.

Permanent and Part-time Staff

PPS are not required to submit a fortnightly time sheet. However, they must notify their Head of Department (and Director of People and Culture) of any leave of absence (sick leave, special leave, etc.) so that the necessary adjustments to their leave balance/pay can be made in a timely fashion. The relevant staff member should submit an Employee Action Form as soon as practicable on taking, or deciding to take, such leave.

The Director of People and Culture should be notified where a permanent staff member is working in a Department other than their own, so that the time worked is allocated to the correct budget. Completion of a timesheet, as used by Casual Staff, can be used for this purpose.

Lodgement of Timesheet and Leave Requests with Excelsia College Pay Office

The accountant/payroll officer/payroll accountant carries out the following functions before lodgement of time sheets:

1. Prepares Time Sheets from Data Base, of all PPS Staff, noting absences and ensuring all leave forms have been received.
2. Checks that the Time Sheet is signed and dated and submitted with Department Head's signature.
3. Process payment in the Payroll system, Talent 2.

6. Applications for Leave

Employees complete the pink Employee Action form, have their Supervisor sign the form and lodge it with the Director of People and Culture. The details that the employee needs to fill in are Employee Name, rostered hours for non-full-time employees, the type of leave, and the hours and dates of leave. When all these details are provided and the form has been authorised by the employee's Supervisor, the Accountant processes the leave through the Excelsia Online Form system.

7. Termination Payments

When an employee is terminated, the Employee Action Form needs to be signed by the employee and the Head of Department. The Director of People and Culture, Director of Finance and Administration and Chief Executive also sign off the form that verifies that petty cash, library books, IT matters have all been resolved. The accountant/Payroll Officer/payroll accountant will liaise with the external payroll adviser to process the termination payment.

Employees should receive the following entitlements in their final pay:

- outstanding wages, including penalty rates and allowances

- accrued annual leave and annual leave loading entitlements
- accrued or pro-rata long-service leave (if applicable)
- redundancy pay entitlements (if applicable).

Annual Leave Loading Payable on Termination

If an employee is entitled to annual leave and annual leave loading, they must be paid out for both entitlements if their employment is terminated. This applies even if a clause in a modern award, agreement or contract expressly states that either entitlement is not payable.

This entitlement is based on the annual leave on termination provision in s.90 (2) of the *Fair Work Act 2009* which provides that a terminated employee with a period of untaken annual leave must be paid what they would have been paid if they had taken that period of leave. This section is part of the National Employment Standards so it cannot be excluded by any term in a modern award, agreement or other instrument that may provide for a lesser benefit.

When Entitlements Aren't Paid Out

If an employee believes he/she has not received all their entitlements in their final pay, the Fair Work Ombudsman can investigate. The Fair Work Ombudsman can take action to make sure the employer pays out all the legal entitlements.

8. Staff who are Paid by Invoice

There are staff members who are not paid through the payroll, but by Invoice. These:

1. teach/lecture infrequently, and it is not cost effective to put them on the payroll; or
2. run their own business and operate under a separate legal entity; or
3. provide private tuition off campus.

Requirements for Preparation of Documentation

Forms *STA-F22 Approval to Recruit for a Casual Position* and *STA-F05 Employee Contract Request Form* are to be completed and sent to the Director of People and Culture to be approved by the Chief Academic Officer and Chief Executive.

The Director of People and Culture, on receipt of these forms, prepares two copies of the Contract Letter and *Service Agreement*, and posts these documents together with the Working with Children Check form.

On receipt of these signed documents, the staff member covered by these documents can send through a Tax Invoice for payment when they have completed their work, quoting their ABN number. If they do not have an ABN number, they are to complete a Statement by Supplier. (This may only be done on an infrequent basis: otherwise they are required to obtain an ABN number.)

Once the Invoice has been approved, payments are made to the staff member through the Accounts Payable System.

References and Related Documents

STA-F05 Employee Contract Request Form

STA-F03 Wages Timesheet

Employee Action Form

STA-F19 Approval to Recruit for a Vacant Position

Contract Letter

Service Agreement

STA-F22 Approval to Recruit for a New Casual Position

Working with Children Check Prohibited Employment Declaration

Statement by Supplier (for those persons who do not have an ABN number)