



WASTE CONTRACTORS &
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OF N.S.W

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2018 - 2019 EMPLOYMENT LAW READY RECKONER

National Minimum Wage	\$719.20 (per week) or \$18.93 (per hour)	
Modern Award Wage Rates	3.5% increase	
High Income Threshold (HIT) (Unfair dismissal cap and high-income employees)	\$145,400	
Unfair Dismissal Compensation Cap	\$72,700	
Superannuation Guarantee Contribution rate	9.5%	
Employer Superannuation Guarantee Contribution Base:	\$54,030 (per quarter) or \$216,120 (per annum)	
Concessional superannuation contributions cap	\$25,000	
Employment Termination Payment (ETP) cap	\$205,000	
Tax-free component for bona fide redundancy ETP	\$10,399	base amount; and
	\$5,200	each completed year of service;
FWC filing fees - Unfair Dismissal/General Protections	\$71.90	
Civil Penalties – (breaches of <i>Fair Work Act</i>)	\$63,000 max	(corporation)
	\$12,600 max	(individual)

IMPORTANT TIME LIMITS

FWC - unfair dismissal and general protection dismissal	21 days (from date of termination)
Reinstatement of dismissed of injured employee (NSW <i>Workers Compensation Act</i>)	2 years
Prosecution for breaches of <i>Fair Work Act</i> and Employment contract claims	6 years

NOTES

National Minimum Wage	Applies to employees not covered by an award or agreement.
Modern Award Wage Rates	Applicable to the first full pay period on or after 1 July 2018.
High Income Threshold	Award or agreement free employees' access to the unfair dismissal regime is excluded by the HIT. Modern awards do not apply to employees with a "Guarantee of Annual Earnings" in excess of the HIT, for the period of the guarantee (which does not include commissions, bonuses, overtime, reimbursements and compulsory superannuation contributions)
Employer Superannuation Guarantee Contribution Base	Employers are not required to make superannuation contributions on earnings that exceed the Superannuation Guarantee Contribution Base.
ETP Cap	Amounts over the ETP Cap are not subject to concessional tax treatment and are taxed at the highest marginal tax rate.