







# Paid Leave

This table is designed to help you know which type of paid leave is relevant to you and your business, and what exactly is covered by all sorts of paid leave. We suggest printing this table, highlighting the elements you need and keeping it handy during the course of your STP Phase 2 implementation.

To find out more visit:

[au.adp.com/what-we-offer/payroll/single-touch-payroll-stp-phase-2](https://au.adp.com/what-we-offer/payroll/single-touch-payroll-stp-phase-2)

DESCRIPTION	WHEN TO USE	DOES NOT INCLUDE (CONDITIONS)
<b>Cash out of leave in service</b> 	When cashing out: <ul style="list-style-type: none"> <li>• Annual Leave</li> <li>• Leave loading**</li> <li>• Long service leave</li> <li>• Personal leave</li> <li>• Rostered Day off (RDO)</li> <li>• Other cash out of leave classified as ordinary time earnings</li> </ul>	<ul style="list-style-type: none"> <li>• Leave loading paid because of a loss to work overtime</li> <li>• Time off in Lieu (TOIL) accrues instead of an employee being paid overtime</li> <li>• Other cash out of leave not classified as ordinary time earnings</li> </ul>
<b>Unused leave on Termination</b> 	Is limited to the following types of leave: <ul style="list-style-type: none"> <li>• Post 17 August 1993 Annual leave</li> <li>• Post 17 August 1993 Leave loading</li> <li>• Post 17 August 1993 Long service leave</li> </ul>	<ul style="list-style-type: none"> <li>• Pre 18 August 1993 Annual leave</li> <li>• Pre 18 August 1993 Leave loading</li> <li>• Pre 18 August 1993 Long service leave</li> <li>• Time off in Lieu (TOIL)</li> <li>• Rostered Day off (RDO)</li> <li>• Personal leave</li> </ul>
<b>Paid Parental Leave</b> 	<ul style="list-style-type: none"> <li>• Employer paid parental leave</li> <li>• Government Paid Parental Leave (GPPL)</li> </ul>	<ul style="list-style-type: none"> <li>• Lump sum bonus as an inducement for an employee to return to work after a period of parental leave</li> </ul>
<b>Workers' Compensation</b> 	<ul style="list-style-type: none"> <li>• Initial period of the workers' compensation absence paid by the employer before the insurer approves the claim</li> <li>• Any payments made by the employer on behalf of the insurer for workers compensation absence</li> <li>• Accident payments made by the employer to "top-up" the employees' wages to their normal rate of pay</li> <li>• Workers compensation payments required to be made to employee after employment ceases</li> </ul>	<ul style="list-style-type: none"> <li>• Workers' compensation payments made to employees who are required to work</li> </ul>
<b>Other Paid Leave</b> 	Includes, but is not limited to: <ul style="list-style-type: none"> <li>• Annual leave</li> <li>• Leave loading</li> <li>• Long service leave</li> <li>• Personal leave</li> <li>• Rostered Days Off (RDO)</li> <li>• Time Off In Lieu (TOIL)</li> <li>• Compassionate and bereavement leave</li> <li>• Study leave</li> <li>• Family and domestic violence leave</li> <li>• Special paid leave</li> </ul>	<ul style="list-style-type: none"> <li>• Flexi leave that accrues when employee varies their ordinary hours of work is not regarded as paid leave when the absence is taken</li> </ul>
<b>Ancillary and defence leave</b> 	Absences for the following types: <ul style="list-style-type: none"> <li>• Community service leave for voluntary emergency management activities for bodies such as the:               <ul style="list-style-type: none"> <li>- State of Emergency Service</li> <li>- Country Fire Authority</li> <li>- RSPCA</li> </ul> </li> <li>• Jury Duty</li> <li>• Defence reverse leave paid to volunteers of the Australian Defence Forces to undertake defence services</li> </ul>	

