



Western Australia Oncosts

Oncost charges effective 01-Jan-2025

The following rates will apply until otherwise advised.

Employment Type: **Continuing, Convertible, Fixed Term** **WA** **22.43%**
 Superannuation: SGC Superannuation
 Severance: **NO** Severance entitlement
 Fixed Term Reason: **NOT IN** Specific Task or Project, Research, Tied Funding

Employment Type: **Continuing, Convertible, Fixed Term** **WAA** **28.24%**
 Superannuation: Full Superannuation (17%)
 Severance: **NO** Severance entitlement
 Fixed Term Reason: **NOT IN** Specific Task or Project, Research, Tied Funding

Employment Type: **Casual** **WA** **20.98%**
 Superannuation: SGC Superannuation
 Severance: **NO** Severance entitlement
 Fixed Term Reason: **NA**

Employment Type: **Continuing Contingent** **WASS** **29.24%**
 Superannuation: Full Superannuation (17%)
 Severance: Severance entitlement
 Fixed Term Reason: **NA**

Employment Type: **Continuing Contingent** **WASG** **23.43%**
 Superannuation: SGC Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **NA**

Employment Type: **Fixed Term** **WASG** **23.43%**
 Superannuation: SGC Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **IN** Specific Task or Project, Research, Tied Funding

Employment Type: **Fixed Term** **WASS** **29.24%**
 Superannuation: Full Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **IN** Specific Task or Project, Research, Tied Funding

Oncost Breakdown

Full Superannuation		28.24%	SGC Superannuation		22.43%
Payroll Tax	5.50		Payroll Tax	5.50	
Workers Compensation	1.35		Workers Compensation	1.35	
Holiday Pay Loading	1.45		Holiday Pay Loading *	1.45	
Long Service Leave Levy	2.00		Long Service Leave Levy	2.00	
Superannuation	17.00		Super Guarantee Levy	11.5	
Payroll Tax on Employer Contributions	0.94		Payroll Tax on Employer Contributions	0.63	
<i>(5.50% P/Tax on 17% Super)</i>			<i>(5.50% P/Tax on 11.5% Super)</i>		
Severance Pay Levy	1.00	29.24%	Severance Pay Levy	1.00	23.43%

*deduct holiday pay loading for casual staff