



Western Australia Oncosts

Oncost charges effective 01-Jul-2023

The following rates will apply until otherwise advised.

Employment Type: **Casual, Continuing, Convertible, Fixed Term** **WA** **22.29%**
 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** **28.64%**
 Superannuation: Full Superannuation (17%)
 Severance: **NO** Severance entitlement
 Fixed Term Reason: **NOT IN** Specific Task or Project.
 Research.
 Tied Funding.

Employment Type: **Continuing Contingent** **WASS** **29.64%**
 Superannuation: Full Superannuation (17%)
 Severance: Severance entitlement
 Fixed Term Reason: **NA**

Employment Type: **Continuing Contingent** **WASG** **23.29%**
 Superannuation: SGC Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **NA**

Employment Type: **Fixed Term** **WASG** **23.29%**
 Superannuation: SGC Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **IN** Specific Task or Project

Employment Type: **Fixed Term** **WASS** **29.64%**
 Superannuation: Full Superannuation
 Severance: Severance entitlement
 Fixed Term Reason: **IN** Specific Task or Project

Oncost Breakdown

Full Superannuation		28.64%	SGC Superannuation		22.29%
Payroll Tax	5.85		Payroll Tax	5.85	
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	11.0	
Payroll Tax on Employer Contributions	0.99		Payroll Tax on Employer Contributions	0.64	
(5.85% P/Tax on 17% Super)			(5.85% P/Tax on 11% Super)		
Severance Pay Levy	1.00	29.64%	Severance Pay Levy	1.00	23.29%

*deduct holiday pay loading for casual staff