

| <b>Salary Overheads/On-cost Rates</b>   |                                       |                                |                                       |   |   |                                 |                                 |                             |                             |  |                  |  |
|---|---------------------------------------|--------------------------------|---------------------------------------|---|---|---------------------------------|---------------------------------|-----------------------------|-----------------------------|--|------------------|--|
| <b>As At 1 January, 2007</b>  |                                       |                                |                                       |   |   |                                 |                                 |                             |                             |  |                  |  |
|   | <b>Workcover<br/>(70948)</b>          | <b>Payroll Tax<br/>(70924)</b> | <b>Parental<br/>Leave<br/>(70954)</b> | <b>Long<br/>Service<br/>Leave<br/>(70930)</b> | <b>Unisuper<br/>DBP/ICP<br/>(70918)</b> | <b>Unisuper<br/>APP (70915)</b> | <b>Unisuper<br/>APP (70916)</b> | <b>Vicsuper<br/>(70910)</b> | <b>Vicsuper<br/>(70916)</b> | <b>GSO - Super<br/>Funds<br/>(70917)</b> | <b>Total</b>     |  |
| <b>Higher Education &amp; Corporate Employees</b>                               |                                       |                                |                                       |   |   |                                 |                                 |                             |                             |  |                  |  |
| Employees on contracts of less than 1 year                                      | 1.20%                                 | 6.49%                          | 1.00%                                 | 2.50%   |   | 9.00%                           |                                 |                             |                             |  | 20.19%           |  |
| Employees with services fraction of 49% or less<br>(fixed contract and ongoing) | 1.20%                                 | 6.49%                          | 1.00%                                 | 2.50%   |   | 9.00%                           |                                 |                             |                             |  | 20.19%           |  |
| Employees on contracts of greater than 1 year                                   | 1.20%                                 | 6.49%                          | 1.00%                                 | 2.50%   | 14%                                     | 3.00%                           |                                 |                             |                             |  | 28.19%           |  |
| Sessional Staff   | 1.20%                                 | 6.49%                          | 1.00%                                 | 2.50%   |   |                                 | 9.00%                           |                             |                             |  | 20.19%           |  |
| Existing Employees or Transferring Members<br>with Super in GSO                 | 1.20%                                 | 6.49%                          | 1.00%                                 | 2.50%   |   |                                 |                                 |                             |                             | 9% to 17%*                               | 20.19% to 28.19% |  |
| <b>TAFE Employees</b>   |                                       |                                |                                       |   |   |                                 |                                 |                             |                             |  |                  |  |
| TAFE Employees  | 1.20%                                 | 5.89%                          |                                       |   |   |                                 |                                 | 9.00%                       |                             |  | 16.09%           |  |
| Sessional Staff   | 1.20%                                 | 5.89%                          |                                       |   |   |                                 |                                 | 9.00%                       |                             |  | 16.09%           |  |
| Existing Employees or Transferring Members<br>with Super in GSO                 | 1.20%                                 | 5.89%                          |                                       |   |   |                                 |                                 |                             |                             | 9% to 17%*                               | 16.09% to 24.09% |  |
| <b>Note - * GSO</b>   |                                       |                                |                                       |   |   |                                 |                                 |                             |                             |  |                  |  |
|   | * Revised Scheme 17%    * SERBS 12.5% |                                |                                       |   | * New Scheme                            |                                 |                                 |                             |                             |  |                  |  |
|   |                                       |                                |                                       |   |   | Member %                        | Employer %                      |                             |                             |  |                  |  |
|   |                                       |                                |                                       |   |   | 0%                              | 7.5%                            |                             |                             |  |                  |  |
|   |                                       |                                |                                       |   |   | 3%                              | 8.8%                            |                             |                             |  |                  |  |
|   |                                       |                                |                                       |   |   | 5%                              | 9.7%                            |                             |                             |  |                  |  |
|   |                                       |                                |                                       |   |   | 7%                              | 10.5%                           |                             |                             |  |                  |  |