

<b>Salary Overheads/On-cost Rates</b>									
<b>As At 1 January, 2008</b>									
<b>Higher Education &amp; Corporate Employees</b>	<b>Workcover (70948)</b>	<b>Payroll Tax (70924)</b>	<b>Parental Leave (70954)</b>	<b>Long Service Leave (70930)</b>	<b>Unisuper DBP/ICP (70918)</b>	<b>Unisuper APP (70915)</b>	<b>Unisuper APP &amp; Choice of fund (70916)</b>	<b>GSO - Super Funds (70917)</b>	<b>Total</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 (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 with Super in GSO	1.20%	6.49%	1.00%	2.50%				7.5% to 17%*	19.69% to 27.69%

<b>TAFE Employees</b>	<b>Workcover (70948)</b>	<b>Payroll Tax (70924)</b>	<b>Parental/LSL/Sick Leave</b>	<b>Leave Loading</b>	<b>Vicsuper &amp; Choice of fund (70910)</b>	<b>Vicsuper &amp; Choice of fund (70916)</b>	<b>GSO - Super Funds (70917)</b>	<b>Total</b>
TAFE Employees	1.20%	5.89%	5.67%	1.34%	9.00%			23.10%
Sessional Staff	1.20%	5.89%	0.00%			9.00%		16.09%
Existing Employees or Transferring Members with Super in GSO	1.20%	5.89%	5.67%	1.34%			7.5% to 17%*	23.10% to 31.10%

Note - \* GSO

\* Revised Scheme 17%

\* SERBS 12.5%

\* New Scheme

Member %	Employer %
0%	7.5%
3%	8.8%
5%	9.7%
7%	10.5%