

Salary Overheads/On-cost Rates									
As At 11 September, 2010									
Higher Education & Corporate Employees	Workcover (7553)	Payroll Tax (7550)	Parental Leave (7554)	Long Service Leave (7551)	Unisuper DBP/ICP (7540)	Unisuper APP (7540)	Unisuper APP & Choice of fund (7540)	GSO - Super Funds (3046)	Total
Employees on contracts of less than 1 year	1.20%	6.49%	1.60%	2.50%		9.00%			20.79%
Employees with services fraction of 49% or less (fixed contract and ongoing)	1.20%	6.49%	1.60%	2.50%		17.00%			28.79%
Employees on contracts of greater than 1 year	1.20%	6.49%	1.60%	2.50%	14%	3.00%			28.79%
Sessional Staff	1.20%	6.49%	1.60%	2.50%			9.00%		20.79%
Existing Employees or Transferring Members with Super in GSO	1.20%	6.49%	1.60%	2.50%				7.5% to 17%*	19.69% to 27.69%

TAFE Employees	Workcover (7553)	Payroll Tax (7550)	Parental/LSL/Sick Leave	Leave Loading	Vicsuper & Choice of fund (7541)	Vicsuper & Choice of fund (7541)	GSO - Super Funds (3046)	Total
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%