

With a new Financial Year, there are a number of key employment thresholds that have changed from 1 July 2017. See some of the key changes below.

## MINIMUM WAGE



The national minimum wage for non-award employees, or those who are not covered by an enterprise agreement, increased on 1 July 2017 from \$672.70 to **\$694.90 a week** (based on 38 ordinary hours worked), or from \$17.70 to **\$18.29 an hour**.

The **casual loading** remains at 25%



Modern award minimum wage rates increased by **3.3%**, payable in the first full pay period after 1 July 2017.

## NOTICE / REDUNDANCY

### Tax treatment for redundancy pay

For 2017-2018, the tax-free component for genuine redundancy payments is \$10,155, plus a further \$5,078 is tax free for each subsequent completed year of service.

## UNFAIR DISMISSAL CAP



The **"high income threshold"**, which is relevant for access to the Federal unfair dismissal jurisdiction for non-award or enterprise agreement covered employees, increases from \$138,900 to **\$142,000 a year**.



The **compensation cap** on compensation for unfair dismissal increases from \$69,450 to **\$71,000**.

## SUPERANNUATION



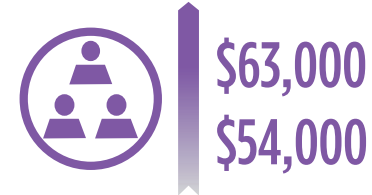
The minimum superannuation guarantee rate is **9.5%**.



The **maximum contributions base** for superannuation has risen from \$51,620 to **\$52,760 per quarter** (or \$206,480 to \$211,040 a year)

## PENALTIES

### Under the FW Act



**CORPORATION**  
up to \$63,000 per contravention



**INDIVIDUAL**  
up to \$12,600 per contravention



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