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TASMANIAN INDUSTRIAL COMMISSION

Industrial Relations Act 1984
s.23 application for awards and variations of awards

**Australian Municipal, Administrative, Clerical and
Services Union**
(T.5598 of 1995)

PUBLIC ACCOUNTANTS AWARD

COMMISSIONER R K GOZZI

Award variation – second \$8.00 safety net adjustment

ORDER -

No. 1 of 1995

AMEND THE **PUBLIC ACCOUNTANTS AWARD** IN THE FOLLOWING MANNER:

P055

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By deleting Clause 8 - Wage Rates and insert in lieu thereof the following:

"8. WAGE RATES

**DIVISION A
Employees employed in Office of Public Accountants**

1. ADULT EMPLOYEES

Adult employees shall be paid the undermentioned weekly wage rates:

(a) - Employees studying for qualifications listed in subclause 4 hereof.

Years of Adult Experience	Base Rate \$	Safety Net Adjustment \$	Weekly Wage Rate \$
1st	311.30	16.00	327.30
2nd	323.80	16.00	339.80
3rd	336.80	16.00	352.80
4th	349.90	16.00	365.90
5th	360.80	16.00	376.80
6th	375.40	16.00	391.40
7th	393.60	16.00	409.60
8th	405.80	16.00	421.80
9th	418.90	16.00	434.90
10th	431.90	16.00	447.90

(b) - Employees other than in (a) of this subclause

(i) Years of
Adult Experience

1st	310.40	16.00	326.40
2nd	332.10	16.00	348.10
3rd	360.40	16.00	376.40

(ii) An amount of \$2.80 per week shall be paid to stenographers, audio-typists, accounting machine, tele-typists, computer, data processing, tabulating machine, card punch and verifier operators.

(iii) In addition to the wage rates prescribed in (b) of this subclause, employees of a classification hereunder shall be paid the following allowances:-

Employees in charge of and responsible for the work of -

2 employees	\$9.50 per week extra
3 or 4 employees	\$12.50 per week extra
5 or more employees	\$16.30 per week extra

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2. JUNIOR EMPLOYEES

The minimum weekly wage rates that may be paid to junior employees shall be the undermentioned percentages of the prescribed adult rate calculated to the nearest 10 cents:-

(a) Employees studying for qualifications listed in subclause 4 hereof -

	% of 1st Year Adult weekly wage rate paragraph 1(a) hereof (\$327.30)		Weekly Wage Rate	
	%	%	\$	\$
	(A)	(B)	(A)	(B)
16 - 17 years of age	48	55	157.10	180.00
17 - 18 years of age	58	65	189.80	212.70
18 - 19 years of age	68	74	222.60	242.20
19 - 20 years of age	78	82	255.30	268.40
20 - 21 years of age	89	92	291.30	301.10

Wage rates in column (A) are to be paid to employees who have not qualified for matriculation at a recognised University. Wage rates in column (B) are to be paid to employees who have so qualified for matriculation.

(b) Employees other than in (a) of this subclause:

	% of 1st Year Adult weekly wage rate paragraph 1(b) hereof (\$348.10)		Weekly Wage Rate
			\$
(i) Under 16 years of age	40		139.20
16 to 17 years of age	45		156.60
17 to 18 years of age	55		191.50
18 to 19 years of age	70		243.70
19 to 20 years of age	80		278.50
20 to 21 years of age	90		313.30

(ii) Junior stenographers and operators of comptometers and ledger posting machines shall be paid the following additional amounts per week.

	\$
Under 16 years of age	1.00
16 to 17 years of age	1.20
17 to 18 years of age	1.30
18 to 19 years of age	1.50
19 to 20 years of age	2.10
20 to 21 years of age	2.20

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- (iii) When determining the margin payable to an employee attaining the age of 21 years who has been employed as a junior clerk in the trades or groups of trades in respect of which awards of the Tasmanian Industrial Commission are established applicable to private industry employees, experience obtained after reaching the age of 18 years shall be counted as adult experience.

3. MINIMUM WAGE

- (a) Notwithstanding the provisions of subclause 1. hereof, no adult employee shall be paid less than the rate of \$257.40 per week.
- (b) Provided that payment for overtime, holiday and weekend penalties prescribed in this award shall not be taken into account in the calculation of such minimum weekly rate of wage.

Where a minimum weekly wage rate as aforesaid is applicable to an employee for work in ordinary hours, the same rate shall be applicable to the calculation of overtime and all other penalty rates, payments during sick leave and annual leave, and for all other purposes of this award.

4. ALLOWANCE FOR QUALIFICATION

- (a) Employees who have progressively passed or completed examinations prescribed by the following bodies shall, in addition to the amounts prescribed in subclauses 1. or 2. of this clause, be paid the amounts set out in the following scale with proportionate amounts for each subject within a group, stage or section.

Additional Amounts Per Week:	Stage 1	Stage 2	Stage 3	Stage 4	On Comple- tion
	\$	\$	\$	\$	\$
National Institute of Accountants	14.80	32.10			
Institute of Chartered Secretaries and Administrators	14.80	23.80	35.60	47.40	59.10
Institute of Chartered Accountants	11.80	29.60	44.50	59.10	
Aust. Society of Accountants T.C.A.E. or University Degree of Accounting or B. Ec.	11.80	29.60	44.50	59.10	
T.C.A.E. Diploma of Accounting	14.80	29.60	44.50		

Proviso - The allowances for qualifications listed above shall apply for one course of study only, i.e. if two or more qualifications are held the highest shall apply and shall in no way be cumulative.

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(b) An employee who is employed by a practising accountant, at 21 years of age or over without previous experience in such an office shall be paid the following percentages of the allowances prescribed in (a) of this subclause.

1st years experience	50%
2nd years experience	75%

Thereafter, the allowance prescribed for the appropriate classification.

Provided that an employee who has entered the employ of a practising accountant and who has not had 3 years experience before attaining the age of 21 years shall be paid the appropriate percentage of the allowance prescribed herein according to his years of experience.

**DIVISION B
Employees employed in Office of**

- (a) Trustee Company;**
- (b) Sharebroker;**
- (c) Building Society;**
- (d) Company Manager;**
- (e) Finance Corporation and/or Agency;**
- (f) Commission Agent, Indent and Forwarding Agent and/or Customs Agent;**
- (g) Trade Protective Institute and/or Debt Collectors;**
- (h) The Industry of a Credit Union.**

1. EMPLOYEES

Except as prescribed in (b) of this subclause, employees of a classification hereunder mentioned shall be paid the amount assigned opposite that classification.

Years of Adult Experience	Base Rate	Supplementary Payment	Weekly Wage
	\$	\$	\$
(a) Adults			
1. 1st year's adult experience	310.40	16.00	326.40
2. 2nd year's adult experience	332.10	16.00	348.10
3. 3rd year's adult experience and thereafter	360.40	16.00	376.40
4. Chief clerk wholly responsible for the office work and who prepares the balance sheet and profit and loss account	479.30	16.00	495.30

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5. A clerk who is in charge of and responsible for the work of -

(i)	5 or more employees	425.90	16.00	441.90
(ii)	3 or 4 employees	409.50	16.00	425.50
(iii)	2 employees	401.30	16.00	417.30

'Employee' shall mean any male or female clerk, typist or stenographer and shall include the clerk-in-charge.

(b) Juniors

The minimum weekly wage rates that may be paid to juniors shall be the undermentioned percentages of the second year adult rate, adjusted to the nearest 10 cents.

	% of 2nd Year Adult weekly wage rate paragraph 1(b) hereof (\$348.10)	Weekly Wage Rate \$
Under 16 years of age	40	139.20
16 to 17 years of age	45	156.60
17 to 18 years of age	55	191.50
18 to 19 years of age	70	243.70
19 to 20 years of age	80	278.50
20 to 21 years of age	90	313.30

Proviso - When determining the margin payable to an employee attaining the age of 21 years, who has been employed as a junior clerk in the trades or groups of trades in respect of which awards of the Tasmanian Industrial Commission are established applicable to private industry employees, experience obtained after reaching the age of 18 years shall be counted as adult experience.

(c) Additional Payments

In addition to the weekly rates prescribed herein, the following additional amounts per week shall be paid to stenographers, audio-typists, tele-typists, accounting machine, computer, data processing, tabulating machine card punch and verifier operators.

	Amount \$
Under 16 years of age	1.00
16 to 17 years of age	1.20
17 to 18 years of age	1.30
18 to 19 years of age	1.40
19 to 20 years of age	1.90
20 to 21 years of age	2.10
21 years of age and over	2.80"

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OPERATIVE DATE

This order shall commence operation from the first full pay period commencing on or after 26 July 1995.

R K Gozzi
COMMISSIONER

14 August 1995