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**TASMANIAN INDUSTRIAL COMMISSION**

Industrial Relations Act 1984
s.23 application for an award or variation of an award

**Tasmanian Trades and Labor Council**
(T8413 of 1999)

**Private Sector Awards**

**Tasmanian Chamber of Commerce and Industry Limited**
(T8483 of 1999)

**Private and Public Sector Awards**

FULL BENCH:
DEPUTY PRESIDENT B R JOHNSON
COMMISSIONER R J WATLING
COMMISSIONER P A IMLACH

Wage Rates - State Wage Case July 1999 - applications to review the Wage Fixing Principles and to vary awards in a manner consistent with the Australian Industrial Relations Commission decision in Print number R1999 Safety Net Review - Wages - flow-on of federal safety net adjustment approved - operative date ffpp 1 August 1999 - partial revision of Wage Fixing Principles - full review of Wage Fixing Principles to begin no later than October 1999

**PUBLIC ACCOUNTANTS AWARD**

**ORDER -**

**No. 1 of 1999**

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THE **PUBLIC ACCOUNTANTS AWARD** IS VARIED IN THE FOLLOWING MANNER:

1. By deleting Clause 8 - WAGE RATES, and inserting in lieu thereof the following:

**"8. WAGE RATES**

**DIVISION A**

**Employees employed in the 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 | 60.00 | 371.30 |
| 2nd | 323.80 | 60.00 | 383.80 |
| 3rd | 336.80 | 60.00 | 396.80 |
| 4th | 349.90 | 60.00 | 409.90 |
| 5th | 360.80 | 60.00 | 420.80 |
| 6th | 375.40 | 60.00 | 435.40 |
| 7th | 393.60 | 60.00 | 453.60 |
| 8th | 405.80 | 60.00 | 465.80 |
| 9th | 418.90 | 60.00 | 478.90 |
| 10th | 431.90 | 60.00 | 491.90 |

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

| (i) Years of Adult Experience | $ | $ | $ |
|---|---|---|---|
| 1st | 310.40 | 60.00 | 370.40 |
| 2nd | 332.10 | 60.00 | 392.10 |
| 3rd | 360.40 | 60.00 | 420.40 |

(ii) An amount of $3.30 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 | $10.80 per week extra |
| 3 or 4 employees | $14.30 per week extra |
| 5 or more employees | $18.60 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 -

| | Percentage of 1st Year Adult weekly wage rate paragraph 1(a) hereof | |
|---|---|---|
| | % | % |
| | (A) | (B) |
| 16 - 17 years of age | 48 | 55 |
| 17 - 18 years of age | 58 | 65 |
| 18 - 19 years of age | 68 | 74 |
| 19 - 20 years of age | 78 | 82 |
| 20 - 21 years of age | 89 | 92 |

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.

| | | Percentage of 1st Year Adult weekly wage rate paragraph 1(b) hereof |
|---|---|---|
| | | % |
| (i) | Under 16 years of age | 40 |
| | 16 to 17 years of age | 45 |
| | 17 to 18 years of age | 55 |
| | 18 to 19 years of age | 70 |
| | 19 to 20 years of age | 80 |
| | 20 to 21 years of age | 90 |

(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 | 1.10 |
| 16 to 17 years of age | 1.30 |
| 17 to 18 years of age | 1.40 |
| 18 to 19 years of age | 1.60 |
| 19 to 20 years of age | 2.40 |
| 20 to 21 years of age | 2.60 |

(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

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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 $293.40 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 completion $ |
|---|---|---|---|---|---|
| National Institute of Accountants | 17.00 | 36.70 | | | |
| Institute of Chartered Secretaries and Administrators | 17.00 | 27.30 | 40.60 | 54.20 | 67.60 |
| Institute of Chartered Accountants | 13.50 | 33.90 | 50.90 | 67.60 | |
| Aust. Society of Accountants | 13.50 | 33.90 | 50.90 | 67.60 | |
| T.C.A.E. or University Degree of Accounting or B. Ec. | 17.00 | 33.90 | 50.90 | | |
| T.C.A.E. Diploma of Accounting | 17.00 | 33.90 | 50.90 | | |

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

(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.

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**PROVIDED** that an employee who has entered the employ of a practising accountant and who has not had three 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 the offices of

**Trustee Company;**
**Sharebroker;**
**Building Society;**
**Company Manager;**
**Finance Corporation and/or Agency;**
**Commission Agent, Indent and Forwarding Agent and/or Customs Agent;**
**Trade Protective Institute and/or Debt Collectors;**
**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 weekly wage rate assigned opposite that classification.

(a) Adult Employees

| | Years of Adult Experience | Base Rate $ | Supple-mentary Payment $ | Weekly Wage Rate $ |
|---|---|---|---|---|
| 1 | 1st year's adult experience | 310.40 | 60.00 | 370.40 |
| 2 | 2nd year's adult experience | 332.10 | 60.00 | 392.10 |
| 3 | 3rd year's adult experience & thereafter | 360.40 | 60.00 | 420.40 |
| 4 | Chief clerk wholly responsible for the office work and who prepares the balance sheet and profit and loss account | 479.30 | 60.00 | 539.30 |
| 5 | A clerk who is in charge of and responsible for the work of: | | | |
| | (A) 5 or more employees | 425.90 | 60.00 | 485.90 |
| | (B) 3 or 4 employees | 409.50 | 60.00 | 469.50 |
| | (C) 2 employees | 401.30 | 60.00 | 461.30 |

**'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 weekly wage rate, adjusted to the nearest 10 cents.

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| | Percentage of 2nd Year Adult weekly wage rate paragraph 1(a) hereof |
|---|---|
| | % |
| Under 16 years of age | 40 |
| 16 to 17 years of age | 45 |
| 17 to 18 years of age | 55 |
| 18 to 19 years of age | 70 |
| 19 to 20 years of age | 80 |
| 20 to 21 years of age | 90 |

**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.

| | $ |
|---|---|
| Under 16 years of age | 1.10 |
| 16 to 17 years of age | 1.30 |
| 17 to 18 years of age | 1.40 |
| 18 to 19 years of age | 1.50 |
| 19 to 20 years of age | 2.20 |
| 20 to 21 years of age | 2.40 |
| 21 years of age and over | 3.30” |

**OPERATIVE DATE**

This variation shall come into operation from the first full pay period commencing on or after 1 August 1999.

P A Imlach
**COMMISSIONER**

27 July 1999