

Submission No. 153

Supplementary to submission no. 96

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AUSTRALIAN CHAMBER OF
COMMERCE AND INDUSTRY

INQUIRY INTO **BALANING** WORK AND FAMILY

Supplementary Submission

ACCI Submission to the House of
Representatives Standing Committee on
Family and Human Services

August 2005



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BACKGROUND

1. The Australian Chamber of Commerce and Industry (ACCI) has been the peak council of Australian business associations for over 100 years.
2. ACCI is Australia's largest and most representative business association.
3. Through our membership, ACCI represents over 350,000 businesses nationwide, including:
 - Australia's top 100 companies
 - Over 55,000 medium sized enterprises employing 20 to 100 people
 - Over 280,000 smaller enterprises employing less than 20 people
4. These businesses collectively employ over 4 million people.
5. ACCI's 37 member organisations include the State and Territory Chambers of Commerce and Australia's leading national employer and industry associations. Our members represent all major sectors of Australian industry including small employers and sole traders as well as medium and larger businesses.
6. A list of ACCI members is attached.

INTRODUCTION

7. ACCI appeared before the inquiry on 2 August 2005 and provided a detailed written submission. This supplementary submission provides additional detail and addresses questions raised at that appearance.
8. ACCI now seek to provide additional information on:
 - Family friendly provisions in Australian Workplace Agreements;
 - Consideration of the issue of salary sacrifice in the Family Provisions Test Case before the Australian Industrial Relations Commission;
 - Proportion of women entitled to Long Service

Leave;

- The ACCI position on income splitting;
- Taxation measures to better support child care and
- Is child care better supported by a rebate or tax deduction arrangements?

QUESTIONS ON NOTICE

Family Friendly Provisions in Australian Workplace Agreements

Hansard excerpt

CHAIR—Thank you, Mr Anderson. On page 37 of the annexure to your submission you say:

ACCI has examined these measures in its publication *Encouraging Work and Family Measures in Enterprise Agreements*. That publication identified a very high level of innovation, through agreement-making, including the following measures:

Then you set out 10 things that include flexible start and finish times, assistance with child care, job sharing and provision for working at home. Do you have any figures on how many AWAs would contain that sort of flexibility?

Mr Anderson—There are some figures in that regard. I do not have them with me but we can provide those to the committee. They are based on the data that is provided by the Department of Employment and Workplace Relations in their annual agreement-making report as well as by the Office of the Employment Advocate in their AWA data.

CHAIR—At the same time as you are doing that, would you identify, without naming firms, the type of firm—whether it is a big firm in the top 100 or a little firm. I really want to get a handle on just how little firms can cope with this sort of stuff.

Response

9. The Office of the Employment Advocate has produced a guidebook, based on examples drawn from AWAs, of family friendly provisions that can be implemented in AWAs. The OEA report canvasses a range of different measures, including:

- Flexible start and finish times;
 - Time off in lieu of overtime;
 - Flexible use of leave provisions;
 - Part-time and job share arrangements;
 - Home based work and working from home arrangements;
 - Family rooms and breastfeeding facilities;
 - Ongoing child/dependent care;
 - Career break schemes.
10. The entire report is available at: <http://www.oea.gov.au/docs/workandfamily.pdf>.
 11. The biennial report published by the Department of Employment and Workplace Relations on agreement-making has examined the prevalence of family friendly agreements in AWAs. In its 2002-2003 report, DEWR report that over 70% of AWAs contained at least one provision relating to either family-friendly leave or family-friendly flexible work arrangements. Of these agreements, more than had three or more such provisions.
 12. The DEWR report examines the incidence of family-friendly provisions in AWAs by employer size. 68% of AWAs with smaller employers (with fewer than 20 staff) contained at least one family friendly provision (compared to 76% for larger businesses).
 13. The relevant excerpt from the DEWR report is attached at Attachment B.
 14. ACCI is principal sponsor of the OEA small business program. Through this program, both the OEA and ACCI hope to promote agreement-making with smaller employers and the benefits that AWAs can deliver to employers and employees, including increased productivity, flexibility and improved work/family balance.

Consideration of Salary Sacrifice in Family Provisions Test Case

Hansard excerpt

CHAIR—No, this is not what I am referring to. That is a question of leave. Leaving aside the FTB question for the moment, I was asking if it was permissible for an employee, be they on a salary or a wage, to sacrifice part of that emolument in such a way that the amount sacrificed would be paying directly for child care—it would not be sacrificed to take days off to stay home and mind kids but to pay for child care.

Mr Anderson—I now appreciate the thrust of what you are saying. That was not an issue that arose in the case, but the issue of salary sacrificing has certainly arisen in the industrial context, because there are workplace agreements which do provide for salary sacrifice arrangements. Those workplace agreements have to be assessed against statutory criteria, but there certainly are and have been arrangements operating lawfully in Australian industry for salary sacrifice.

Response

15. ACCI has reviewed material from the case and the answer of Mr Anderson was correct. Salary sacrifice for childcare purposes was not considered in the case. However salary sacrifice in exchange for increased leave was.

Proportion of Women in the Workforce Entitled to Long Service Leave

Hansard excerpt

CHAIR—The only other question I want to ask is on demographics. With the older average birth rate rising and many women having their first child in their thirties, do you have any evidence on the percentage of those women who would be entitled to long service leave because they have already been in the paid work force for 10 years?

Mr Anderson—No. I think the answer to that is that we have not conducted analysis of that aspect. We know from the evidence that was in the work and family case that we have a high level of stability in job duration at that end. We also know that the long service leave data generally throughout the economy show a gradual trend down in terms of accessing long service leave throughout the labour force because of the mobility of labour at an economy-wide level. I have not seen data on that question and I suspect they probably would cancel themselves out if we did. I would like to take the question on notice. I will assess whether or not there is some data that we can access which might answer it. I do not think a data set of

that type was brought into the commission's case.

Response

16. The best source of recent information on levels of entitlement to long service leave is contained in the Labour Ministers' Council research paper on Flexibility in Long Service Leave (published in 1999). In that paper, it is suggested that approximately one quarter of the Australian workforce will remain with an employer long enough to qualify for the entitlement.
17. The paper does not disaggregate such information on the basis of gender. While later-onset first births may lead to a greater level of entitlement amongst women having children, this cannot be precisely determined because of the broad range of factors that interact to determine whether an employee is likely to have an entitlement to long service leave. These factors include: propensity for voluntary turnover/job duration amongst various generational cohorts, general economic conditions, the amount of service required to access long service leave under State and Territory legislation. It should be kept in mind that parental leave does not break service for long service leave purposes, and therefore it is possible for employees to take parental leave without losing their accrued service towards long service leave.

ACCI Position on Income Splitting

Hansard excerpt

Mrs IRWIN—I would like to talk about income splitting. I note that on page 11 of your submission, which is page 40 of the notes we have in front of us, you do not favour income splitting—you thought that would be too expensive. We have had a number of suggestions that people would like to see income splitting in relation to tax because they thought that it would benefit families, especially those people who are returning to the work force.

Mr Anderson—With respect to the explanation that I am about to give, I will qualify my comments by saying that, if there is additional material that our tax people deem appropriate, we will be happy to provide that to the committee. But, in discussing income splitting with our policy advisers in this area, our general approach is that income splitting certainly can be beneficial in terms

of a work/family context and in terms of providing an incentive for people to be in the labour market. So it can have some positive outcomes in relation to the important objective of work force participation that we have spoken about. The reservation we have is a reservation that is simply based on the economics of such a proposal—the economics of that proposal being that it is, I am advised, a very expensive cost to budget. The question then is: what are more realistic changes to the tax system that we think that government could make that would also have some beneficial impacts on the work force participation issues but which are short of income splitting? A number of those are mentioned in our submission and in the tax blueprint that we put out earlier in the last 12 months—such as the indexation of tax rates and the like, which, to a limited degree, have some of those same effects that income splitting would have.

Response

18. In general, ACCI does not have any particular objections to income splitting when it involves reducing rates of personal tax and is fully funded.
19. In the preparation of ACCI's Taxation Reform Blueprint, we put higher priority on reducing the top marginal tax rates and increasing the thresholds that these rates start at.

Taxation Measures to Better Support Child Care

Hansard Excerpt

CHAIR—You were not here when the ANZ bank were here, but they do it with an agreement with ABC Learning Centres. They have a tax ruling that gives them FBT exemption where they are the lessee of the premises. Then they can salary sacrifice—I think we should say salary or wage sacrifice—to enter into that. You have not addressed that specifically, either in the case or in your submission.

Mr Anderson—It is certainly not addressed in the case. We have not referred to that in the submission, but I am advised that there are some agreements that provide for salary sacrifice arrangements for child care. Obviously, there are FBT issues involved in that whole undertaking, in the same way that there are FBT issues for an employer whenever they provide salary sacrifice for a motor vehicle or any other non-remunerative benefit.

CHAIR—Absolutely, but this is specifically looking at the child care issue. Would ACCI be supportive of such a policy?

Mr Anderson—Yes, we would be. Our general approach to these issues is that the system should allow a greater capacity for employers and employees to reach agreements about the ways they want to take their remuneration. So long as there are some basic safety nets taken into account arrangements that allow for salary sacrifice are consistent with the approach that we would commend to government.

Response

20. There is at present a distinction between the FBT treatment of child care provided on business premises and off premises. However, this is not the only anomaly in the system. In particular, a business providing childcare on premises is not subject to taxation or subsidy, while an individual buying childcare receives a subsidy of 30 percent. This is explained more in Attachment A.
21. Therefore, removing FBT from child care will not eliminate all anomalies in the system. However, on balance we consider that an exemption would be worth considering. Arguments in favour of an exemption include:
- It will reduce the barriers to employer provision of child care for small and medium businesses who cannot provide child care on their own premises. The current system discriminates in favour of larger businesses who have enough employees to provide child care on their own premises.
 - It will allow more competition in the child care market as businesses can choose to provide themselves or outsource without tax acting as a barrier to outsourcing.
 - Businesses that operate in multiple locations may be able to provide child care on premises in some locations but not in others. Removing FBT from all child care will reduce the different treatment of the different locations.
 - It will mean the complexities over defining business premises for FBT will be removed.

- Employers may be able to negotiate better arrangements than employees could individually (some child care centres may be in a very strong bargaining position); broadening the FBT exemption will mean that more employers can buy child care, improving the arrangements for employees. Many employers will allow employees to take the money and buy child care themselves if they don't like the service the employer buys.

22. However, it should be noted that the proposal will have some revenue cost. The cost of the exemption would have to be weighed against other competing demands on the Budget.
23. An alternative proposal would be for the FBT exemption to be removed from child care completely. This would remove many of the anomalies outlined above, but would increase the cost of employer-provided child care. ACCI does not consider this to be an appropriate response to the issue.

Rebate or Tax Deductibility for Childcare

Hansard excerpt

Ms KATE ELLIS—I am not going to get into the philosophical divide. I have a quick question. We have talked a little about salary sacrificing for child care. Over the course of the hearings we have heard some arguments for tax deductibility for child care. Others have come out and said that a rebate is a much fairer way of doing this through the tax system. Do you have any views on the different options available when looking at what the government might be able to do in terms of child-care relief?

Mr Anderson—I will take that on notice. The question of whether a rebate is better than a direct deduction in the context of child care is something I would like to specifically speak to our tax policy people about.

Response

24. The decision to provide a deduction or rebate has to weigh up various competing objectives:
- Revenue cost – it is not a priori clear whether a rebate or deduction is more expensive.

- Is child care a reasonable deduction for an income earning activity? Tax deductions are generally available for any expenses that directly relate to an income earning activity. At the moment, child care is not deductible because there is *not a sufficiently direct connection* between the expense (child care) and the income.
 - Social policy goals. Is the objective to promote child care to all, or target it more to those at lower income levels?
 - It should be noted that individuals on low tax rates are not necessarily in poorer households – they may be spouses of high income partners.
26. When preparing its Taxation Reform Blueprint ACCI considered this issue but based on wider issues of managing the proliferation of tax deductibility did not adopt it as policy.

ATTACHMENT A - Current Tax Treatment of Child Care

1. At the moment, child care is not subject to FBT when the employer provides the child care on its business premises (which can include premises leased by the employer). If the employer pays for child care provided on different premises, then it is subject to FBT. This largely means that the FBT exemption is only available to larger employers who can provide their own premises for child care.
2. The Government provides substantial subsidies to child care, particularly through the 30 percent child care rebate. Individuals can claim back 30 percent of the out-of-pocket costs they bear on child care, up to a maximum of \$4,000 per child. The Government also provides a child care benefit, which can be paid directly to the child care provider.
3. See Table 1 for summary (leaving out the effect of Child Care Benefit).
4. The effective tax rate for each of the categories is detailed below. This is the rate of tax paid compared to the situation where an employee gets the money tax free.
5. For each marginal tax rate, the most favourable treatment is highlighted in Table 2.
6. For example, an individual on the 15 percent tax rate buys child care at an approved centre. They buy child care out of after-tax income, which increases the cost by 15 percent, but this is more than offset by the rebate of 30 percent, leaving an effective tax rate of minus 15 percent (in other words, there is a subsidy of 15 percent).

Table 1

Who pays?	FBT applied?	Child care benefit and rebate available?	Effect tax rate
Employer on business premises	No	No	0
Employer off premises	Yes	No	47
Employee at approved centre	No, but paid out of after-tax salary	Yes	Employees's marginal tax rate minus 30 per cent
Employee at unapproved centre	No, but paid out of after-tax salary	Yes	Employee's marginal tax rate

Table 2

Who pays?	Employee's Marginal Tax Rate				
	0	15	30	42	47
Employer on business premises	0	0	0	0	0
Employer off premises	47	47	47	47	47
Employee at approved centre	-30	-15	0	12	17
Employee at unapproved centre	0	15	30	42	47

ATTACHMENT B - Excerpt from Agreement Making in Australia under the Workplace Relations Act 2002 and 2003, a report by the Department of Employment and Workplace Relations and the Office of the Employment Advocate

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Example clause: Cashing out annual leave credits
The employee may, with the agreement of the employer, request the cashing out of up to two weeks of their annual leave, provided that the employee maintains a balance of two (2) weeks that must be taken as leave. Upon electing to cash out annual leave credits, the employees will be given the option of either payment in cash or to be paid into the employees Superannuation Fund as an employer contribution.

The majority of AWAs with sick leave provisions (61 per cent) provided a sick leave entitlement of 10 days per annum. A minimum entitlement of five days per annum was found in 4 per cent of AWAs, while in 5 per cent of AWAs more than 10 days sick leave was available.

Accrual of sick leave from year to year was provided for in 48 per cent of AWAs. One in five of these AWAs provided for payment of unused sick leave, whether during employment or upon termination/resignation.

Example clause: Paying out accrued sick leave
Once per year prior to any shutdown (or at a specified date) the Employer may by agreement with any Employee, pay the equivalent of up to 76 hours (pay in lieu of payment for absence through illness) provided Employees maintain a balance of at least 76 sick leave hours.

Forty-two per cent of AWAs expressly provided long service leave entitlements. Eighty per cent of these provided entitlements equivalent to statutory obligations or a relevant award. A further 21 per cent of AWAs simply referred to an award or other document in relation to long service leave entitlements.

Five per cent of AWAs made provision for cashing out long service leave.

Additional leave provisions found in AWAs are listed in Table 3.2.11. The majority of these leave provisions were available as paid leave.

Table 3.2.11 Incidence of other leave provisions in AWAs, 2002-2003

Provision	% of AWAs	Percentage paid
Cultural/ceremonial/religious leave	1	80
Community service leave	2	75
Study/exam leave	3	82
Other paid/unpaid leave	24	n/a

Source: Online Award & Agreements Database, ACIRRT.

Family-friendly provisions

Family-friendly provisions have been grouped as belonging to one of either 'family-friendly leave' or 'family-friendly flexible work arrangements'.

It is important to note that many family-friendly initiatives can be delivered through human resource guidelines and organisational policies and practices.

Over 70 per cent of all AWAs contained at least one provision relating to either family-friendly leave or family-friendly flexible work arrangements. Of these agreements, more than half had three or more such provisions.

Table 3.2.12 shows that AWAs with at least one family-friendly provision were more likely for employees from large organisations.

Table 3.2.12 Incidence of family-friendly provisions in AWAs by employer size, 2002-2003

No. of employees	Topic is not covered/No Provision/Not Stated/Unclear (%)	Topic is covered: at least one provision (%)	Proportion of AWAs with one provision having two or more provisions (%)
Fewer than 20	32	68	50
20 - 99	35	65	55
100 - 499	24	76	61
500+	24	76	72

Source: Online Award & Agreements Database, ACIRRT.

Slightly more than half of public sector employees (52 per cent) had family-friendly provisions in their AWAs compared with almost three-quarters of private sector employees (73 per cent).

Of those AWAs including at least one family-friendly provision, private sector AWAs were almost twice as likely as public sector AWAs to have two or more such provisions (64 per cent compared with 34 per cent).

The absence of family-friendly provisions in public sector AWAs may be explained, at least in part, by the provision of maternity leave to Commonwealth public servants under the *Maternity Leave (Commonwealth Employees) Act 1973*. It is not necessary to include maternity leave provisions in AWAs for employees already covered by this legislation for them to have access to maternity leave.

Table 3.2.13 shows the incidence of family-friendly leave provisions. Overall, 59 per cent of all AWAs contained at least one such provision, and 56 per cent contained two or more such provisions.

Table 3.2.13 Incidence of family-friendly leave provisions in AWAs, 2002-2003

Provisions	% of AWAs
Bereavement leave	49
Paid bereavement leave	47
Family or carer's leave	25
Paid family or carer's leave	24
Sick leave can be taken as family/carer's leave	17
Parental leave	24
Paid maternity leave	8
Paid paternity leave	5
Paid adoption leave	4
Option for additional maternity leave	1
Additional maternity leave paid at reduced rate	1
Purchased leave scheme	4

Source: Online Award & Agreements Database, ACIRRT.

Bereavement leave and paid bereavement leave were by far the most common family-friendly provisions and were included in almost half of all the AWAs in the database.

Close to one quarter of the sample AWAs included provisions which provided for family or carer's leave entitlements. Around one in six AWAs allowed sick leave to be used as carer's leave.

Example clause: Carer's leave

a) You are able to use up to five days sick leave each year as carer's leave. Carer's leave is for the care of any member of your family or household who is sick or injured, and in need of immediate care and attention.

b) You will be required to provide the Employer with reasonable evidence of your need for carer's leave, similar to that required for sick leave. Carer's leave is not cumulative.

Nearly one in four AWAs made specific provision for parental leave. Another 23 per cent of AWAs referred to an award or other legislation in defining entitlement to parental leave.

It should be noted that employees are entitled to parental leave in accordance with the WR Act, whether or not this is referred to in an AWA.

Maternity leave provisions appear in 11 per cent of AWAs. A total of 8 per cent of AWAs provide paid maternity leave.

Example clause: Maternity leave and bonus payment

If you are eligible for parental leave and become pregnant, you shall be entitled to a leave of absence for a period not exceeding 52 weeks. The first six weeks following the commencement of maternity leave will be paid, with the remaining period of leave being unpaid. Payment is based on your average base salary for the three months immediately prior to commencement of maternity leave.

If you subsequently return to work and complete six months of service to our company's satisfaction you will be eligible to receive a bonus equivalent to a further six weeks of salary. Payment is based on your average base salary for the three months prior to maternity leave. (Full details regarding the conditions of maternity leave are located on the Intranet).

Provisions for paternity leave appeared in 7 per cent of AWAs. Five per cent of AWAs contained paid paternity leave provisions.

Adoption leave entitlements were contained in 6 per cent of AWAs, with 4 per cent of AWAs providing paid adoption leave.

Flexibility provisions that focus upon employee interests can also help contribute to the 'family-friendliness' of a workplace. Overall, 34 per cent of AWAs provided at least one provision promoting flexible work arrangements, with 10 per cent providing two or more such provisions.

The most common flexibility provision found in the sample of AWAs was for time off in lieu of payment for overtime. Almost 20 per cent of the AWAs included such a provision.

Example clause: Time off in lieu of overtime
*Any work outside the ordinary hours of work is overtime. Where the employee volunteers to work overtime it will be paid at the normal hourly rate of pay. An employee may elect to take time off in lieu of payment of overtime. Time taken will be an hour taken for every hour worked.
 Where the employer directs the employee to work overtime it will be paid at 1.5 times the normal hourly rate of pay. An employee may elect to take time off in lieu of payment of overtime. Time taken will be at the penalty time – that is for every hour worked one hour and half shall be taken.*

Part-time work arrangements were specified in 11 per cent of AWAs.

Example clause: Part-time employment
*(a) Part-time employees will be advised of their core hours on employment.
 (i) These core hours will be between a minimum of 24 hours and up to a maximum 148 hours per four week cycle.
 (ii) If a part-time employee works hours in excess of their core hours they shall be paid a loading of 115% for each hour unless or until the Overtime clause comes into operation. Annual Leave and Sick Leave will not accrue on any hours where the 115% loading is paid.
 (iii) Where necessary [the employer] retain the right to reduce a part-time employees core hours:
 by up to 20% per year, or
 in line with the Termination, Change & Redundancy provision, or
 if the employee requests to the change and [the employer] agree to the request (such agreement may involve a trial operation period); or
 if the employee agrees to the change.*

Training Provisions in AWAs

Training provisions provide the opportunity for an employee to increase their on-the-job skills, to gain a job-related qualification, or to increase their general level of education. In addition, these provisions might deal with an employee's career and personal development.

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Investment and Financial Services Association Ltd

Level 24
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Website: www.ifsa.com.au

Master Builders Australia Inc.

16 Bentham Street
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Facsimile: 02 6202 8877
Email: enquiries@masterbuilders.com.au
Website: www.masterbuilders.com.au

Master Plumbers' and Mechanical Services Association Australia (The)

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WEST MELBOURNE VIC 3003
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Facsimile: 03 9329 5060
Email: info@mpmsaa.org.au
Website: www.plumber.com.au

National Electrical and Communications Association

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Facsimile: 03 9645 5577
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Website: www.neca.asn.au

National Retail Association Ltd

PO Box 91
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Facsimile: 07 3251 3030
Email: info@nationalretailassociation.com.au
Website: www.nationalretailassociation.com.au

NSW Farmers Industrial Association

Level 10
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Telephone: 02 8251 1700
Facsimile: 02 8251 1750
Email: industrial@nswfarmers.org.au
Website: www.iressentials.com

Oil Industry Industrial Association

c/- Shell Australia
GPO Box 872K
MELBOURNE VIC 3001
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Facsimile: 03 9666 5008

Pharmacy Guild of Australia

PO Box 7036
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Facsimile: 02 6270 1800
Email: guild.nat@guild.org.au
Website: www.guild.org.au

**Plastics and Chemicals Industries Association
Inc**

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Website: www.pacia.org.au

Printing Industries Association of Australia

25 South Parade
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Website: www.printnet.com.au

Restaurant & Catering Australia

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Facsimile: 02 9966 9915
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Website: www.restaurantcater.asn.au

Standards Australia Limited

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Victorian Automobile Chamber of Commerce

7th Floor
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