



Leave Calculation Guide

A guide to calculating annual leave

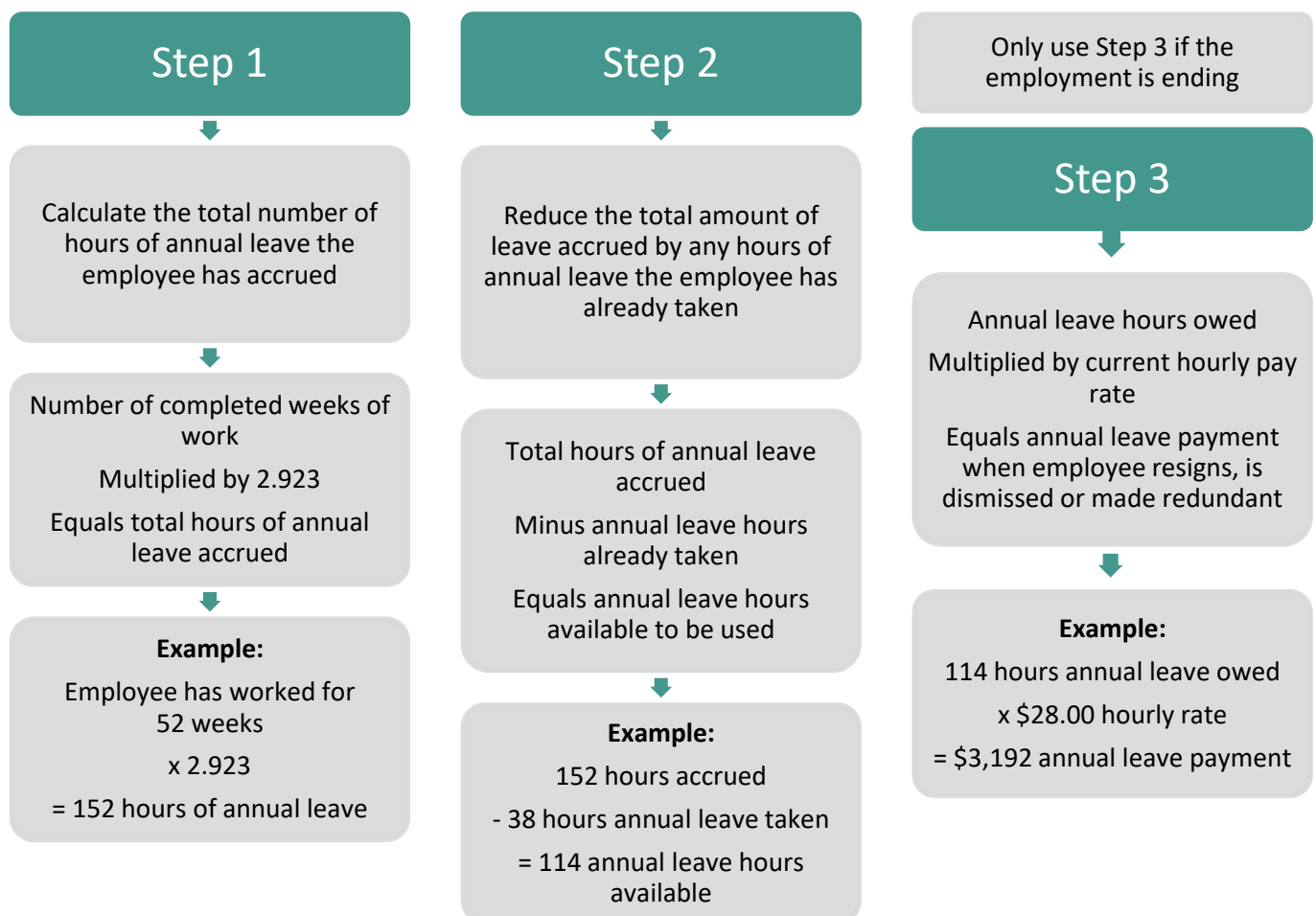
This guide outlines how to calculate annual leave entitlements under the *Minimum Conditions of Employment Act 1993*. The guide outlines a process for calculating the number of hours of annual leave an employee has accrued and if the employment is ending, the required annual leave payments. Tables are provided for both full time and part time employees.

For each year of service (employment), full time and part time employees are entitled to paid annual leave equal to the number of hours they would ordinarily work in a 4-week period, up to a maximum of 152 hours per year.

Further information, including specific information about leave entitlements for employees paid by commission or piece rate and employees entitled to income compensation under the *Workers Compensation and Injury Management Act 2023*, is available at www.demirs.wa.gov.au/annual-leave or by calling Wageline on 1300 655 266.

Calculating annual leave for full time employees

Full time employees working a 38-hour week accrue annual leave at the rate of 2.923 hours per completed week of service ($152/52 = 2.923$). Annual leave accrues on a weekly basis.

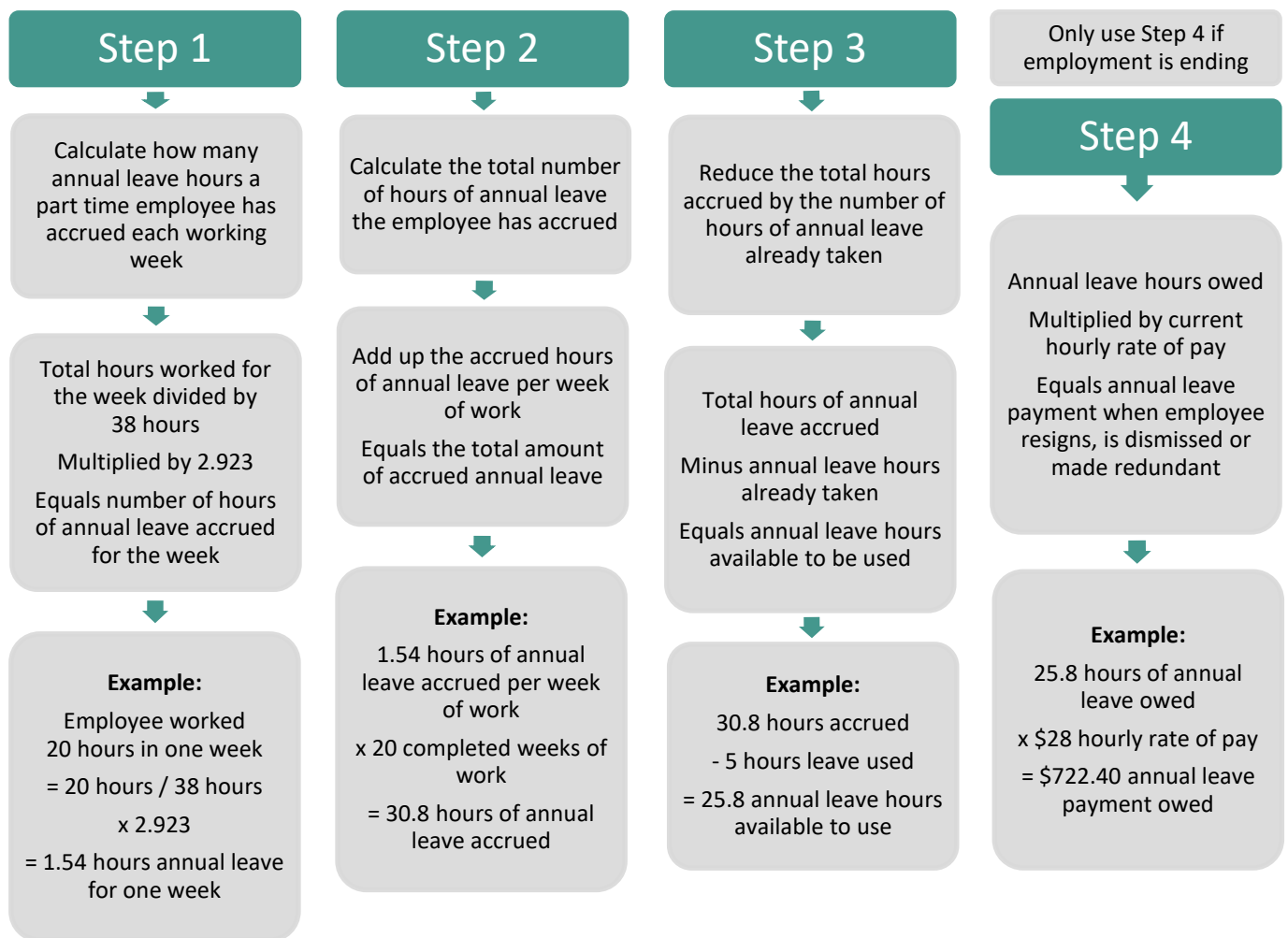


If the employee is covered by a WA award, check the relevant WA award summary to determine whether annual leave loading must be paid when an employee takes annual leave and whether loading must be paid when annual leave is paid out when the employee resigns, is dismissed or made redundant.

Calculating annual leave for part time employees

Part time employees are entitled to paid annual leave equivalent to the number of hours they would ordinarily work in a 4-week period. Part time employees will accrue the relevant proportion of 2.923 hours annual leave for each completed week of work, based on how many hours they have worked that week. If the part time employee works different hours each week, calculate how much annual leave they are entitled to on a weekly basis.

In this example the employee works the same number of part time hours each week. If a part time employee varies their working hours each week, then the employee will accrue a different amount of annual leave each week. Add together each week to get the total number of accrued annual leave hours.



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Record keeping and pay slips

Employers must keep employment records that include all annual leave taken by employees and/or paid out on termination or resignation. Visit the [Employment records and pay slips](#) section on the Wageline website for details.

Disclaimer

This guide to calculating annual leave is provided as a general guide only and is not designed to be comprehensive or to provide legal advice. The Department of Energy, Mines, Industry Regulation and Safety does not accept liability for any claim which may arise from any person acting on, or refraining from acting on, this information.