## **IR UPDATE – DECEMBER 2011**



#### How do Public Holidays work over the Christmas/New Year period?

There has been much confusion over the application of Public Holidays and which days attract public holiday penalty rates due to the Public Holidays falling on a weekend. States and Territories have addressed the issue in varying ways.

Government websites don't assist understanding in this regard by referring to 'substitute' and 'additional' public holidays and definitions which seem to confuse.

Our understanding of how the public holidays will work over the 2011/2012 Christmas/New Year period is as follows:

#### **Christmas Day and Boxing Day**

## ACT/NSW/NT/SA/WA

#### **Christmas Day**

The applicable Christmas day penalty will apply on **both 25 and 26** December. So, if an employee works on either or both days they are entitled to the Award penalty applicable to Christmas Day.

#### **Boxing Day**

The applicable Boxing day penalty will apply on 27 December.

## **QLD/TAS**

#### **Christmas Day**

The applicable Christmas day penalty will apply on **both 25 and 27** December. So, if an employee works on either or both days they are entitled to the Award penalty applicable to Christmas Day.

#### **Boxing Day**

The applicable Boxing day penalty will apply on 26 December.

## <u>VIC</u>

#### **Christmas Day**

The applicable Christmas day penalty will apply on **27** December (only). 25 December should be paid at ordinary rates for a Sunday.

#### **Boxing Day**

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The applicable Boxing day penalty will apply on **26** December.

#### **New Year's Day**

## ACT/NSW/NT/QLD/SA/VIC/WA

The applicable New Year's day penalty will apply on **both 1 and 2** January. So, if an employee works on either or both days they are entitled to the Award penalty applicable to New Years Day.

## <u>TAS</u>

The applicable New Year's day penalty will apply on **2** January only. 1 January should be paid at ordinary rates for a Sunday.

IR ASSIST SHALL BE CLOSED OVER THE CHRISTMAS NEW YEAR PERIOD FROM 24 DECEMBER UNTIL 10 JANUARY.

HAVE A SAFE AND HAPPY CHRISTMAS AND NEW YEAR FROM ALL OF US AT IRASSIST!

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