

Iluka Resources

Leave Entitlement Review

FAQs

As at 13 June 2024

Question	Answer
<p>What has happened?</p>	<p>We've identified that some employees' leave has been under-accrued or incorrectly deducted.</p> <p>The reasons for this include:</p> <ul style="list-style-type: none"> • Leave was incorrectly deducted from paid leave balances when rostered employees took time off work on a public holiday. • Salary was incorrectly deducted when rostered employees took time off work on a public holiday (where the day was incorrectly treated as unpaid leave); • The payroll system was accruing and calculating annual leave and long service leave in a way that did not, in all circumstances, correctly account for all rostered hours and adjust when rosters changed. This especially impacted employees who moved between shift and non-shift work or between part-time and fulltime work. • Leave was not accrued during periods of paid parental leave. <p>The review has also confirmed that, for some of the same reasons, a small number of employees' leave balances have been over-accrued. If this applies to you, a HR rep will contact you directly.</p> <p>We sincerely apologise again for any inconvenience caused by these errors. Iluka has self-reported these issues to Australia's Fair Work Ombudsman and is keeping them updated.</p>
<p>How far back have you reviewed accruals and deductions?</p>	<p>Public holiday leave deductions</p> <p>We have reviewed leave deducted on public holidays:</p> <ul style="list-style-type: none"> • From 1 January 2006 for long service leave; and • From 1 January 2010 for other relevant leave (including annual leave and personal leave). <p>We have otherwise recalculated annual leave accruals and long service leave entitlements from all records held in SAP.</p>
<p>Which employees were included in the review?</p>	<p>Current employees</p> <p>All current employees were included.</p>

	<p>Former employees</p> <p>Former employees were included if they left Iluka after 30 June 2016.</p>
<p>What support will be available for impacted employees?</p>	<p>Support is available to answer any questions you may have:</p> <ul style="list-style-type: none"> • Call our dedicated hotline 1800 959 414, available Monday to Friday from 9am to 5pm AWST. • Access our Secure Employee Portal to submit a query.
<p>Why do I need to submit my query through the Secure Employee Portal?</p>	<p>The purpose of the Secure Employee Portal is to have all queries tracked and monitored in one place. We have engaged Deloitte to provide a dedicated support team to respond to any queries you may have in a timely manner. Your HR rep will be readily available to support and guide you through this process.</p>
<p>When will this be corrected?</p>	<p>Current employees</p> <p>We will correct the leave balances of impacted current employees between 17 June and 30 June 2024.</p> <p>A small number of current employees are entitled to a back-payment. This is because their salary was deducted when they took unpaid leave on a public holiday.</p> <p>Current employees have been contacted via email and can access their outcome statement on the Secure Employee Portal.</p> <p>Former employees</p> <p>We will commence contacting former employees by mid-June 2024. The Secure Employee Portal will remain live for a reasonable period for former employees to complete the process to receive their entitlements.</p> <p>Once you have provided your details and completed the process within the Secure Employee Portal, we will begin repaying former employees in July 2024.</p>
<p>I'm a current employee. How do I know if I'm impacted?</p>	<p>If you have been impacted, you will have received an email from leavereivew@iluka.com</p> <p>If you haven't received the e-mail then you are not impacted. If you have any questions you can call the dedicated hotline 1800 959 414, available Monday to Friday from 9am to 5pm AWST.</p>
<p>I'm a former employee. How do I know if I'm impacted?</p>	<p>We have commenced contacting former employees in mid-June 2024.</p> <p>Impacted former employees will have received an e-mail from noreplyiluka@deloitte.com.au in June 2024 to their last-known e-mail or postal address.</p> <p>You can ensure we have the right contact details by registering on the Secure Employee Portal which you can access via Iluka's website.</p>

<p>I am aware of a former employee who has passed away, is their estate eligible for repayment?</p>	<p>Yes, if their last date of employment was after 30 June 2016. Please have their legal representative or next of kin contact the Secure Employee Portal.</p>
<p>How have you treated night shifts that fall over a public holiday?</p>	<p>A full-day public holiday is treated as midnight to midnight on the designated calendar day. If you worked a night shift and, for example, your shift ended at 6am on a public holiday, you were recredited for the leave hours deducted from midnight to 6am (or to the end of your rostered shift time).</p>
<p>I am a current employee and would prefer to be paid in cash. Can this be organised?</p>	<p>You cannot receive a cash payment instead of a correction to your leave balance. In some circumstances employees may later be able to cash out some of their leave.</p> <p>Please refer to the Leave Management Procedure for guidelines on cash out of leave.</p>
<p>How will you ensure this doesn't happen again?</p>	<p>We have already reconfigured our systems to ensure leave is correctly deducted on a public holiday. We are taking steps to reconfigure Iluka's payroll system to ensure future accruals are accurate. While this work is underway, manual reconciliations are being conducted for all termination payments.</p>
<p>Could there be other payroll issues at Iluka?</p>	<p>Iluka is committed to ensuring wage compliance. We have partnered with professionals in this field to ensure a comprehensive review was completed of our people's annual leave and LSL entitlements.</p> <p>We are now developing a program of review and assurance over all aspects of wages and payroll to ensure we meet our obligations.</p>
<p>How do I report any other concerns with my pay and conditions?</p>	<p>You can report any other payroll concerns by contacting peopleservices@iluka.com or alternatively contact your line leader.</p>
<p>What's the role of the Fair Work Ombudsman (FWO)?</p>	<p>The FWO is part of the Australian Government and provides education, assistance and advice to employers and employees. They promote and monitor compliance with workplace laws and take appropriate enforcement action.</p>
<p>I worked for Iluka, left for a time and then returned. Did the review cover both of my periods of employment?</p>	<p>For your first period of employment, you are categorised as a former employee.</p> <p>Former employees were included in the review if they left Iluka after 30 June 2016. If your former period of employment was across that date (ending after it), you may be entitled to a back payment relating to that former period of employment, in addition to a correction of leave entitlements relating to your current period of employment. Go to the Secure Employee Portal to receive your individual outcome statement.</p>

<p>I'm an Iluka contractor or business partner. Could I be impacted?</p>	<p>This review involves Iluka employees only. Please speak to your employer.</p>
<p>Why do I have to give you more identification information?</p>	<p>If you are an impacted former employee, additional information like your date of birth, current address and banking details will assist in delivering a seamless payment process and help us to ensure that each payment is securely made to the right person. You can read more about how we manage your privacy and your rights on the Secure Employee Portal.</p> <p>If you are a current Iluka employee impacted during a previous period of employment, you will not need to provide these additional details.</p>
<p>Exactly what details will I need to give you? How will I know this isn't a scam?</p>	<p>Iluka will not ask you to provide identification, your portal login details, bank or superannuation details over the phone or through SMS. If you want to verify that any information you receive is a genuine communication from Iluka about the Leave Entitlement Review you can visit or contact the dedicated hotline on 1800 959 414, available Monday to Friday from 9am to 5pm AWST.</p>
<p>Will I have to pay tax on any payment I get?</p>	<p>We will provide more detail on tax reporting when payments are made. General tax information is available on the Secure Employee Portal.</p>
<p>Will Iluka pay superannuation as part of my payment?</p>	<p>Iluka has identified where superannuation must be contributed for payments made to you. These will be paid to the superannuation fund account that you have nominated on the Secure Employee Portal (or your current superannuation fund if you are a current employee).</p> <p>If you are receiving back-pay which solely relates to mis-calculated leave accrual on termination of employment, then no superannuation obligation arises.</p>
<p>I don't think my statement is correct – how do I raise this?</p>	<p>You can raise a query through the Secure Employee Portal or by contacting the dedicated hotline on 1800 959 414, available Monday to Friday from 8am to 6pm AWST.</p>
<p>Will I need to go back and amend the tax returns I submitted for previous years?</p>	<p>No. Your payments will be taxable in the current tax year, and you will not need to amend any previously lodged tax returns.</p>
<p>How should I report my payment on my tax return? Which parts of my payment will I pay tax on?</p>	<p>Your payments will be taxable in the year you receive them. We will provide more detail on tax reporting when payments are made.</p>

<p>If I'm entitled to a back-payment, how will I be paid?</p>	<p>If you are a former employee, then you will nominate a bank account for us to make the payment into.</p> <p>If you are a current employee, you will be paid into the bank account you have currently nominated in Workday to receive your salary.</p>
<p>If I'm entitled to a back-payment will it include interest?</p>	<p>Yes. Back-payments for former employees will include interest.</p> <p>We will pay interest on the Total Calculated Leave Value detailed on your outcome statement. It will be calculated for each 6-month period (or part thereof) from the end date of your employment with Iluka until 30 November 2024. The interest rate for each 6-month period will be the Pre-Judgement Interest Rate (being 4% per annum plus the cash rate last published by the Reserve Bank of Australia before the 6-month period commenced).</p>
<p>I am a former employee; what if I don't hear anything by July 2024?</p>	<p>If you do not receive any communication from us by 5 July 2024, this may be because:</p> <ol style="list-style-type: none"> 1. We have confirmed that you are not impacted by the issues; or 2. The contact details we have for you are not correct. <p>If you haven't heard from us and you believe you are impacted, please contact the dedicated hotline on 1800 959 414, available Monday to Friday from 8am to 6pm AWST, or access the Secure Employee Portal at www.iluka.deloitte.com.au to provide your details.</p>
<p>You've said payments to impacted former employees will be made starting in July 2024 – why can't you tell me exactly when I'll get my payment?</p>	<p>If you are impacted, you will receive further details regarding your payment after registering on the Secure Employee Portal and successfully completing the necessary steps in the Portal. These steps include identity verification and provision of your banking, tax and superannuation details (if applicable). This will help to ensure that information and payments are received by the correct person.</p> <p>Once the necessary steps are complete, we will then begin the process of reviewing your case and we will contact you at a later date to confirm details of your payment, including the amount you are owed and your expected payment date.</p>
<p>Why doesn't my outcome statement show how much I will be taxed on my payment?</p>	<p>We will provide more detail on any relevant tax amounts when your payment is made. These amounts will be detailed in a payslip provided to you.</p>
<p>Why don't the amounts from my outcome statement display the same way on my payslip?</p>	<p>Your payslip aligns with the way we need to report amounts to the Australian Taxation Office (ATO). Different leave types may attract different tax treatments and may need to be reported to the ATO in a specific way.</p> <p>Regardless of how your payment is categorised, the Total Payments amount on your payslip should reflect the Total Gross Payment shown on Your Statement.</p>

I don't agree with the withholding tax calculations – how do I raise this?	You can raise a query through the Secure Employee Portal or by contacting the dedicated hotline on 1800 959 414 (from Monday to Friday between 9am until 5pm AWST).
Review of the Payment for Additional Shifts	
What has happened?	Under Iluka's Enterprise Agreements, employees are entitled to certain payments for working additional shifts. A review of the calculation of these payments identified in a small number of cases that the incorrect payment rule or formula was applied. This resulted in an underpayment.
How far back have you reviewed?	1 April 2018 when we began processing the Payment for Additional Shifts in Workday
Who was included in the additional shift review?	All current employees and former employees who left Iluka from 1 April 2018.
When will this be corrected?	<p>At the same time as the leave entitlement review correction.</p> <p>Current employees A back payment will be processed between 17 June and 30 June 2024.</p> <p>Former employees We will commence contacting former employees by mid-June 2024. The Secure Employee Portal will remain live for a reasonable period for former employees to complete the process to receive their entitlements. Once you have provided your details and completed the process within the Secure Employee Portal. Repayments will commence from July 2024.</p>
How do I know if I am impacted?	<p>Current employees will be notified by email that they have been impacted by 12 June 2024. Your HR Rep will meet with you to discuss the outcome.</p> <p>Former employees will be contacted in June 2024 via last known email and mailing address.</p> <p>Visit the Secure Employee Portal via Iluka website or contact the dedicated hotline on 1800 959 414, available Monday to Friday from 9am to 5pm AWST.</p>
Will interest be paid on underpayments of additional shifts for current employees?	<p>Yes. Back-payments for former employees will include interest.</p> <p>We will pay interest on the Total Calculated Leave Value detailed on your outcome statement. It will be calculated for each 6-month period (or part thereof) from the end date of your employment with Iluka until 30 November 2024. The interest rate for each 6-month period will be the Pre-Judgement Interest Rate (being 4% per annum plus the cash rate last published by the Reserve Bank of Australia before the 6-month period commenced).</p>