

Pay Guide - Nursery Award [MA000033]

Published 11 November 2022

Pay rates change from 1 July each year, the rates in this guide apply from the first full pay period on or after 01 July 2022.

Information about the definition and operation of allowances, penalties and overtime can be found in the award and the Pay and Conditions Tool.

The best way to get general pay and conditions advice is to register for My account on our website. Once you have registered you can ask questions and save replies, view tailored information relevant to you and save pages, pay rates and awards.

Disclaimer

The Fair Work Ombudsman is committed to ensuring that information available through this pay guide including data is accurate and incorporates changes to minimum rates of pay, allowances and penalty rates in the award as soon as they come into effect.

However, we cannot guarantee or accept any liability for the accuracy, reliability, currency or completeness of the information available in this pay guide. This is because, for example, there may be a delay between when a change takes effect, and when the information available in the guide is updated.

When considering information available in the pay guide about awards you should also have regard to the terms of the relevant award, which can be found through our <u>Awards page</u>. If our information is inconsistent with the award, then the award applies.

If you need further assistance you can <u>contact us</u>. Alternatively, you may wish to get independent advice from a union, employer association or lawyer on your particular circumstances.

We encourage you to subscribe to email updates to receive alerts when pay rates and entitlements change in this pay guide.

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Rates of pay

If the First aid allowance applies, the rates in the tables below should not be used, and should be calculated using <u>PACT</u>. Note: Trade qualified juniors must be paid the appropriate adult rate.

Adult

Full-time & part-time

| Classification | Weekly pay rate | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|-----------------|----------|---------|-------------------|------------------------------------|---|---|----------------------|
| Grade 1A | \$812.60 | \$21.38 | \$26.73 | \$42.76 | \$53.45 | \$42.76 | \$32.07 | \$42.76 | \$42.76 |
| Grade 1B | \$834.80 | \$21.97 | \$27.46 | \$43.94 | \$54.93 | \$43.94 | \$32.96 | \$43.94 | \$43.94 |
| Grade 2 | \$849.40 | \$22.35 | \$27.94 | \$44.70 | \$55.88 | \$44.70 | \$33.53 | \$44.70 | \$44.70 |
| Grade 3 | \$888.50 | \$23.38 | \$29.23 | \$46.76 | \$58.45 | \$46.76 | \$35.07 | \$46.76 | \$46.76 |
| Grade 4 | \$940.90 | \$24.76 | \$30.95 | \$49.52 | \$61.90 | \$49.52 | \$37.14 | \$49.52 | \$49.52 |
| Grade 5 | \$1,039.50 | \$27.36 | \$34.20 | \$54.72 | \$68.40 | \$54.72 | \$41.04 | \$54.72 | \$54.72 |
| Grade 6 | \$1,131.80 | \$29.78 | \$37.23 | \$59.56 | \$74.45 | \$59.56 | \$44.67 | \$59.56 | \$59.56 |

Casual

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$26.73 | \$32.07 | \$48.11 | \$58.80 | \$48.11 | \$37.42 | \$48.11 | \$48.11 |
| Grade 1B | \$27.46 | \$32.96 | \$49.43 | \$60.42 | \$49.43 | \$38.45 | \$49.43 | \$49.43 |
| Grade 2 | \$27.94 | \$33.53 | \$50.29 | \$61.46 | \$50.29 | \$39.11 | \$50.29 | \$50.29 |
| Grade 3 | \$29.23 | \$35.07 | \$52.61 | \$64.30 | \$52.61 | \$40.92 | \$52.61 | \$52.61 |
| Grade 4 | \$30.95 | \$37.14 | \$55.71 | \$68.09 | \$55.71 | \$43.33 | \$55.71 | \$55.71 |
| Grade 5 | \$34.20 | \$41.04 | \$61.56 | \$75.24 | \$61.56 | \$47.88 | \$61.56 | \$61.56 |
| Grade 6 | \$37.23 | \$44.67 | \$67.01 | \$81.90 | \$67.01 | \$52.12 | \$67.01 | \$67.01 |

Junior - Full-time & part-time - under 16 years of age

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$10.69 | \$13.36 | \$21.38 | \$26.73 | \$21.38 | \$16.04 | \$21.38 | \$21.38 |
| Grade 1B | \$10.99 | \$13.74 | \$21.98 | \$27.48 | \$21.98 | \$16.49 | \$21.98 | \$21.98 |
| Grade 2 | \$11.18 | \$13.98 | \$22.36 | \$27.95 | \$22.36 | \$16.77 | \$22.36 | \$22.36 |
| Grade 3 | \$11.69 | \$14.61 | \$23.38 | \$29.23 | \$23.38 | \$17.54 | \$23.38 | \$23.38 |
| Grade 4 | \$12.38 | \$15.48 | \$24.76 | \$30.95 | \$24.76 | \$18.57 | \$24.76 | \$24.76 |
| Grade 5 | \$13.68 | \$17.10 | \$27.36 | \$34.20 | \$27.36 | \$20.52 | \$27.36 | \$27.36 |
| Grade 6 | \$14.89 | \$18.61 | \$29.78 | \$37.23 | \$29.78 | \$22.34 | \$29.78 | \$29.78 |

Junior - Full-time & part-time - 16 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$12.83 | \$16.04 | \$25.66 | \$32.08 | \$25.66 | \$19.25 | \$25.66 | \$25.66 |
| Grade 1B | \$13.18 | \$16.48 | \$26.36 | \$32.95 | \$26.36 | \$19.77 | \$26.36 | \$26.36 |
| Grade 2 | \$13.41 | \$16.76 | \$26.82 | \$33.53 | \$26.82 | \$20.12 | \$26.82 | \$26.82 |
| Grade 3 | \$14.03 | \$17.54 | \$28.06 | \$35.08 | \$28.06 | \$21.05 | \$28.06 | \$28.06 |
| Grade 4 | \$14.86 | \$18.58 | \$29.72 | \$37.15 | \$29.72 | \$22.29 | \$29.72 | \$29.72 |
| Grade 5 | \$16.42 | \$20.53 | \$32.84 | \$41.05 | \$32.84 | \$24.63 | \$32.84 | \$32.84 |
| Grade 6 | \$17.87 | \$22.34 | \$35.74 | \$44.68 | \$35.74 | \$26.81 | \$35.74 | \$35.74 |

Junior - Full-time & part-time - 17 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$14.97 | \$18.71 | \$29.94 | \$37.43 | \$29.94 | \$22.46 | \$29.94 | \$29.94 |
| Grade 1B | \$15.38 | \$19.23 | \$30.76 | \$38.45 | \$30.76 | \$23.07 | \$30.76 | \$30.76 |
| Grade 2 | \$15.65 | \$19.56 | \$31.30 | \$39.13 | \$31.30 | \$23.48 | \$31.30 | \$31.30 |
| Grade 3 | \$16.37 | \$20.46 | \$32.74 | \$40.93 | \$32.74 | \$24.56 | \$32.74 | \$32.74 |
| Grade 4 | \$17.33 | \$21.66 | \$34.66 | \$43.33 | \$34.66 | \$26.00 | \$34.66 | \$34.66 |
| Grade 5 | \$19.15 | \$23.94 | \$38.30 | \$47.88 | \$38.30 | \$28.73 | \$38.30 | \$38.30 |
| Grade 6 | \$20.85 | \$26.06 | \$41.70 | \$52.13 | \$41.70 | \$31.28 | \$41.70 | \$41.70 |

Junior - Full-time & part-time - 18 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$17.10 | \$21.38 | \$34.20 | \$42.75 | \$34.20 | \$25.65 | \$34.20 | \$34.20 |
| Grade 1B | \$17.58 | \$21.98 | \$35.16 | \$43.95 | \$35.16 | \$26.37 | \$35.16 | \$35.16 |
| Grade 2 | \$17.88 | \$22.35 | \$35.76 | \$44.70 | \$35.76 | \$26.82 | \$35.76 | \$35.76 |
| Grade 3 | \$18.70 | \$23.38 | \$37.40 | \$46.75 | \$37.40 | \$28.05 | \$37.40 | \$37.40 |
| Grade 4 | \$19.81 | \$24.76 | \$39.62 | \$49.53 | \$39.62 | \$29.72 | \$39.62 | \$39.62 |
| Grade 5 | \$21.89 | \$27.36 | \$43.78 | \$54.73 | \$43.78 | \$32.84 | \$43.78 | \$43.78 |
| Grade 6 | \$23.82 | \$29.78 | \$47.64 | \$59.55 | \$47.64 | \$35.73 | \$47.64 | \$47.64 |

Junior - Full-time & part-time - 19 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$19.24 | \$24.05 | \$38.48 | \$48.10 | \$38.48 | \$28.86 | \$38.48 | \$38.48 |
| Grade 1B | \$19.77 | \$24.71 | \$39.54 | \$49.43 | \$39.54 | \$29.66 | \$39.54 | \$39.54 |
| Grade 2 | \$20.12 | \$25.15 | \$40.24 | \$50.30 | \$40.24 | \$30.18 | \$40.24 | \$40.24 |
| Grade 3 | \$21.04 | \$26.30 | \$42.08 | \$52.60 | \$42.08 | \$31.56 | \$42.08 | \$42.08 |
| Grade 4 | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |
| Grade 5 | \$24.62 | \$30.78 | \$49.24 | \$61.55 | \$49.24 | \$36.93 | \$49.24 | \$49.24 |
| Grade 6 | \$26.80 | \$33.50 | \$53.60 | \$67.00 | \$53.60 | \$40.20 | \$53.60 | \$53.60 |

Junior - Casual - under 16 years of age

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$13.36 | \$16.04 | \$24.05 | \$29.40 | \$24.05 | \$18.71 | \$24.05 | \$24.05 |
| Grade 1B | \$13.74 | \$16.49 | \$24.73 | \$30.22 | \$24.73 | \$19.23 | \$24.73 | \$24.73 |
| Grade 2 | \$13.98 | \$16.77 | \$25.16 | \$30.75 | \$25.16 | \$19.57 | \$25.16 | \$25.16 |
| Grade 3 | \$14.61 | \$17.54 | \$26.30 | \$32.15 | \$26.30 | \$20.46 | \$26.30 | \$26.30 |
| Grade 4 | \$15.48 | \$18.57 | \$27.86 | \$34.05 | \$27.86 | \$21.67 | \$27.86 | \$27.86 |
| Grade 5 | \$17.10 | \$20.52 | \$30.78 | \$37.62 | \$30.78 | \$23.94 | \$30.78 | \$30.78 |
| Grade 6 | \$18.61 | \$22.34 | \$33.50 | \$40.95 | \$33.50 | \$26.06 | \$33.50 | \$33.50 |

Junior - Casual - 16 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$16.04 | \$19.25 | \$28.87 | \$35.28 | \$28.87 | \$22.45 | \$28.87 | \$28.87 |
| Grade 1B | \$16.48 | \$19.77 | \$29.66 | \$36.25 | \$29.66 | \$23.07 | \$29.66 | \$29.66 |
| Grade 2 | \$16.76 | \$20.12 | \$30.17 | \$36.88 | \$30.17 | \$23.47 | \$30.17 | \$30.17 |
| Grade 3 | \$17.54 | \$21.05 | \$31.57 | \$38.58 | \$31.57 | \$24.55 | \$31.57 | \$31.57 |
| Grade 4 | \$18.58 | \$22.29 | \$33.44 | \$40.87 | \$33.44 | \$26.01 | \$33.44 | \$33.44 |
| Grade 5 | \$20.53 | \$24.63 | \$36.95 | \$45.16 | \$36.95 | \$28.74 | \$36.95 | \$36.95 |
| Grade 6 | \$22.34 | \$26.81 | \$40.21 | \$49.14 | \$40.21 | \$31.27 | \$40.21 | \$40.21 |

Junior - Casual - 17 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$18.71 | \$22.46 | \$33.68 | \$41.17 | \$33.68 | \$26.20 | \$33.68 | \$33.68 |
| Grade 1B | \$19.23 | \$23.07 | \$34.61 | \$42.30 | \$34.61 | \$26.92 | \$34.61 | \$34.61 |
| Grade 2 | \$19.56 | \$23.48 | \$35.21 | \$43.04 | \$35.21 | \$27.39 | \$35.21 | \$35.21 |
| Grade 3 | \$20.46 | \$24.56 | \$36.83 | \$45.02 | \$36.83 | \$28.65 | \$36.83 | \$36.83 |
| Grade 4 | \$21.66 | \$26.00 | \$38.99 | \$47.66 | \$38.99 | \$30.33 | \$38.99 | \$38.99 |
| Grade 5 | \$23.94 | \$28.73 | \$43.09 | \$52.66 | \$43.09 | \$33.51 | \$43.09 | \$43.09 |
| Grade 6 | \$26.06 | \$31.28 | \$46.91 | \$57.34 | \$46.91 | \$36.49 | \$46.91 | \$46.91 |

Junior - Casual - 18 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$21.38 | \$25.65 | \$38.48 | \$47.03 | \$38.48 | \$29.93 | \$38.48 | \$38.48 |
| Grade 1B | \$21.98 | \$26.37 | \$39.56 | \$48.35 | \$39.56 | \$30.77 | \$39.56 | \$39.56 |
| Grade 2 | \$22.35 | \$26.82 | \$40.23 | \$49.17 | \$40.23 | \$31.29 | \$40.23 | \$40.23 |
| Grade 3 | \$23.38 | \$28.05 | \$42.08 | \$51.43 | \$42.08 | \$32.73 | \$42.08 | \$42.08 |
| Grade 4 | \$24.76 | \$29.72 | \$44.57 | \$54.48 | \$44.57 | \$34.67 | \$44.57 | \$44.57 |
| Grade 5 | \$27.36 | \$32.84 | \$49.25 | \$60.20 | \$49.25 | \$38.31 | \$49.25 | \$49.25 |
| Grade 6 | \$29.78 | \$35.73 | \$53.60 | \$65.51 | \$53.60 | \$41.69 | \$53.60 | \$53.60 |

Junior - Casual - 19 years

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|----------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Grade 1A | \$24.05 | \$28.86 | \$43.29 | \$52.91 | \$43.29 | \$33.67 | \$43.29 | \$43.29 |
| Grade 1B | \$24.71 | \$29.66 | \$44.48 | \$54.37 | \$44.48 | \$34.60 | \$44.48 | \$44.48 |
| Grade 2 | \$25.15 | \$30.18 | \$45.27 | \$55.33 | \$45.27 | \$35.21 | \$45.27 | \$45.27 |
| Grade 3 | \$26.30 | \$31.56 | \$47.34 | \$57.86 | \$47.34 | \$36.82 | \$47.34 | \$47.34 |
| Grade 4 | \$27.85 | \$33.42 | \$50.13 | \$61.27 | \$50.13 | \$38.99 | \$50.13 | \$50.13 |
| Grade 5 | \$30.78 | \$36.93 | \$55.40 | \$67.71 | \$55.40 | \$43.09 | \$55.40 | \$55.40 |
| Grade 6 | \$33.50 | \$40.20 | \$60.30 | \$73.70 | \$60.30 | \$46.90 | \$60.30 | \$60.30 |

Apprentice - Started before 1 Jan 2014

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|---------------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Apprentice 1st year | \$12.38 | \$15.48 | \$24.76 | \$30.95 | \$24.76 | \$18.57 | \$24.76 | \$24.76 |
| Apprentice 2nd year | \$15.60 | \$19.50 | \$31.20 | \$39.00 | \$31.20 | \$23.40 | \$31.20 | \$31.20 |
| Apprentice 3rd year | \$18.57 | \$23.21 | \$37.14 | \$46.43 | \$37.14 | \$27.86 | \$37.14 | \$37.14 |
| Apprentice 4th year | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |

Apprentice - Started after 1 Jan 2014 - Did not complete year 12

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|---------------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Apprentice 1st year | \$12.38 | \$15.48 | \$24.76 | \$30.95 | \$24.76 | \$18.57 | \$24.76 | \$24.76 |
| Apprentice 2nd year | \$15.60 | \$19.50 | \$31.20 | \$39.00 | \$31.20 | \$23.40 | \$31.20 | \$31.20 |
| Apprentice 3rd year | \$18.57 | \$23.21 | \$37.14 | \$46.43 | \$37.14 | \$27.86 | \$37.14 | \$37.14 |
| Apprentice 4th year | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |

Apprentice - Started after 1 Jan 2014 - Completed year 12

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|---------------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Apprentice 1st year | \$13.62 | \$17.03 | \$27.24 | \$34.05 | \$27.24 | \$20.43 | \$27.24 | \$27.24 |
| Apprentice 2nd year | \$16.09 | \$20.11 | \$32.18 | \$40.23 | \$32.18 | \$24.14 | \$32.18 | \$32.18 |
| Apprentice 3rd year | \$18.57 | \$23.21 | \$37.14 | \$46.43 | \$37.14 | \$27.86 | \$37.14 | \$37.14 |
| Apprentice 4th year | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |

Adult apprentice - Started before 1 Jan 2014

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|---------------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Apprentice 1st year | \$12.38 | \$15.48 | \$24.76 | \$30.95 | \$24.76 | \$18.57 | \$24.76 | \$24.76 |
| Apprentice 2nd year | \$15.60 | \$19.50 | \$31.20 | \$39.00 | \$31.20 | \$23.40 | \$31.20 | \$31.20 |
| Apprentice 3rd year | \$18.57 | \$23.21 | \$37.14 | \$46.43 | \$37.14 | \$27.86 | \$37.14 | \$37.14 |
| Apprentice 4th year | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |

Adult apprentice - Started after 1 Jan 2014

| Classification | Hourly pay rate | Saturday | Sunday | Public holiday | Working through a meal break | Overtime - Monday to Saturday - first 3 hours | Overtime - Monday to Saturday - after 3 hours | Overtime - Sunday |
|---------------------|-----------------|----------|---------|-------------------|------------------------------------|--|--|----------------------|
| Apprentice 1st year | \$19.81 | \$24.76 | \$39.62 | \$49.53 | \$39.62 | \$29.72 | \$39.62 | \$39.62 |
| Apprentice 2nd year | \$21.38 | \$26.73 | \$42.76 | \$53.45 | \$42.76 | \$32.07 | \$42.76 | \$42.76 |
| Apprentice 3rd year | \$21.38 | \$26.73 | \$42.76 | \$53.45 | \$42.76 | \$32.07 | \$42.76 | \$42.76 |
| Apprentice 4th year | \$22.28 | \$27.85 | \$44.56 | \$55.70 | \$44.56 | \$33.42 | \$44.56 | \$44.56 |

Allowances

If any all purpose allowances apply (marked *), they should be added to the minimum rate before casual loading, penalties and overtime are calculated.

| Allowances | Rate |
|---|---|
| | |
| Apprentice block release training reimbursement | reimbursement for the excess reasonable travel costs incurred in the course of travelling |
| | to and from the training |
| Apprentice training fees and textbook costs reimbursement | reimbursement of training fees for prescribed courses and the cost of prescribed |
| | textbooks |
| Accommodation reimbursement | reimbursement for the demonstrable cost of suitable accommodation |
| * First aid allowance | \$0.41 per hour |
| Meal allowance | \$14.59 for the first meal and \$14.59 for an extra meal |
| Tools and equipment reimbursement | reimbursement for the cost of supplying tools and equipment |