

Present Value Factors (PVF)

PVF for Annual Leave (AL) and Long Service Leave (LSL) are currently issued in six monthly periods 30 June and 31 December.

AASB 119 Employee Benefits: Present Value Factors (PVF) for Annual Leave (AL) and Long Service Leave (LSL)					
Year	Period	Annual Leave		Long Service Leave	
		Not-For-Profit	For-Profit	Not-For-Profit	For-Profit
2026	30 June	98.0%	97.5%	95.5%	91.7%
2025	31 December	98.0%	97.5%	96.2%	92.2%
2025	30 June	99.5%	99.1%	100.1%	95.5%
2024	31 December	98.4%	98.0%	90.9%	85.6%
2024	30 June	98.2%	97.6%	91.2%	84.4%
2023	31 December	98.6%	97.9%	93.3%	86.1%
2023	30 June	98.2%	97.5%	93.0%	84.0%
2022	31 December	101.1%	100.1%	92.8%	83.0%
2022	30 June	101.8%	100.7%	95.3%	85.8%

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Year	Period	Annual Leave		Long Service Leave	
		Not-For-Profit	For-Profit	Not-For-Profit	For-Profit
2021	31 December	100.2%	99.9%	107.4%	97.6%
2021	30 June	100.2%	100.1%	108.7%	100.5%
2020	31 December	99.9%	100.1%	112.8%	105.2%
2020	30 June	100.9%	100.5%	113.6%	101.3%
2019	31 December	100.7%	100.3%	109.7%	101.3%
2019	30 June	101.6%	100.1%	110.1%	100%