



New South Wales

# First State Superannuation Amendment (Payments for Parental Leave) Regulation 2010

under the

First State Superannuation Act 1992

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *First State Superannuation Act 1992*.

MICHAEL DALEY, MP  
Minister for Finance

## Explanatory note

The object of this Regulation is to exclude payments for parental leave that are payable under Commonwealth legislation from the salary or wages of employees for which employers must make superannuation contributions under the *First State Superannuation Act 1992*.

This Regulation is made under the *First State Superannuation Act 1992*, including sections 4 (which empowers the regulations to prescribe the allowances and other payments that are included in the meaning of the term *salary or wages* as used in the Act) and 15 (the general regulation-making power).

**2010 No 744**

Clause 1 First State Superannuation Amendment (Payments for Parental Leave)  
Regulation 2010

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under the

First State Superannuation Act 1992

**1 Name of Regulation**

This Regulation is the *First State Superannuation Amendment (Payments for Parental Leave) Regulation 2010*.

**2 Commencement**

This Regulation commences on the day on which it is published on the NSW legislation website.

**3 Amendment of First State Superannuation Regulation 2008**

**Clause 4 Allowances and payments included as salary and wages**

Insert “other than payments required to be made under the *Paid Parental Leave Act 2010* of the Commonwealth” after “leave” in clause 4 (1) (b).