

State Authorities Non-contributory Superannuation Amendment Act 2013 No 69

[2013-69]



New South Wales

Status Information

Currency of version

Repealed version for 18 September 2013 to 19 December 2014 (accessed 28 July 2024 at 4:34)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Repeal**

This Act was repealed by sec 30C of the [Interpretation Act 1987 No 15](#) with effect from 20.12.2014.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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New South Wales

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State Authorities Non-contributory Superannuation Amendment Act 2013 No 69



New South Wales

An Act to amend the *State Authorities Non-contributory Superannuation Act 1987* and the *First State Superannuation Act 1992* in relation to superannuation contributions to be made by employers under those Acts.

1 Name of Act

This Act is the *State Authorities Non-contributory Superannuation Amendment Act 2013*.

2 Commencement

This Act commences on a day or days to be appointed by proclamation.

Schedule 1 Amendment of *State Authorities Non-contributory Superannuation Act 1987* No 212

[1] Section 3 Definitions

Insert in alphabetical order in section 3 (1):

additional employer contributions account means an account established and maintained under section 10C.

additional employer contributions benefit means the additional employer contributions benefit referred to in section 22B.

section 16A employer contribution means a contribution made by an employer under section 16A.

[2] Section 10C

Insert after section 10B:

10C Additional employer contributions accounts

STC must:

- (a) establish and maintain, within a fund managed by STC to which section 16A employer contributions are paid, a separate account in respect of each employee in respect of whom such contributions are paid to the fund, and
- (b) credit the section 16A employer contributions paid in respect of the employee to that account.

[3] Section 16A

Insert after section 16:

16A Additional contributions by certain public sector employers

- (1) A relevant employer must pay to a fund managed by STC, for each relevant employee, a contribution equivalent to 0.25% of the salary of the employee for each financial year, or part of a financial year, for which the employee is an employee.
- (2) A contribution under this section is in addition to any other contribution payable by an employer under this or any other Act.
- (3) The regulations may prescribe a percentage to replace the percentage in subsection (1). When such a replacement percentage is prescribed, it applies for the purposes of subsection (1) in place of the percentage that it replaces, from the start of the financial year (or years) specified in the regulation.
- (4) In this section:

relevant employee means an employee:

- (a) who is subject to a limitation on wage increases under section 146C of the *Industrial Relations Act 1996* or section 6AA of the *Statutory and Other Offices Remuneration Act 1975*, or
- (b) who is or is of a class declared by the regulations to be a relevant employee for the purposes of this definition.

However, **relevant employee** does not include an employee:

- (a) while covered by a State industrial instrument under which payments by the employer to a superannuation fund of the employee as a consequence of the enactment of, or amendments to, the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth do not form part of the salaries or wages provided for in the industrial instrument, or
- (b) who is or is of a class declared by the regulations not to be a relevant employee for the purposes of this definition.

relevant employer means an employer:

- (a) who employs a relevant employee in the employee's capacity as a relevant employee, or
- (b) who is or is of a class declared by the regulations to be included in this definition.

[4] Section 17 Contributions for irregular employees

Omit "or 16" from section 17 (2). Insert instead ", 16 or 16A".

[5] Sections 19 (2), 23 (3), 23A (1), 24 (2) and 27AA (4)

Insert ", any additional employer contributions benefit" after "basic benefit" wherever occurring.

[6] Sections 19A (1) and 27AB (5)

Insert "(other than section 16A employer contributions)" after "contributions" wherever occurring.

[7] Section 22B

Insert after section 22A:

22B Additional employer contributions benefit

The additional employer contributions benefit provided by this Act for a person is an amount equal to the balance at credit in the person's additional employer contributions account at the time the benefit is paid or preserved, as the case may be, except as provided by or under this Act.

[8] Section 23 When benefits are payable

Insert ", any additional employer contributions benefit (and any preserved additional employer contributions benefit)" after "basic benefit" in section 23 (1).

[9] Section 24 Benefit to be preserved

Omit "in respect of a person and any Commonwealth co-contribution benefit in respect of the person" from section 24 (1).

Insert instead ", any additional employer contributions benefit and any Commonwealth co-contribution benefit in respect of a person".

[10] Section 24 (1A) and (1AA)

Omit section 24 (1A). Insert instead:

(1A) Any section 16A employer contribution or Commonwealth co-contribution received by STC in respect of a former employee while a basic benefit is preserved by STC in respect of the former employee must be preserved by STC and is taken to be a preserved additional employer contributions benefit or a preserved Commonwealth co-contribution benefit (as the case may be).

(1AA) Any existing preserved additional employer contributions benefit in respect of a former employee is to be increased by the amount of a section 16A employer contribution preserved under subsection (1A) in respect of the former employee.

[11] Section 24 (4)

Insert “, any preserved additional employer contributions benefit” after “basic benefit”.

[12] Section 26H Transfers of contributions to FSS Scheme

Insert “(other than a section 16A employer contribution)” after “contribution” in section 26H (1).

[13] Schedule 5, heading

Omit “**and transitional provisions**”. Insert instead “, **transitional and other provisions**”.

[14] Schedule 5, clause 1 (1)

Insert at the end of the subclause:

any other Act that amends this Act

[15] Schedule 5, Part 8

Insert after clause 8:

Part 8 State Authorities Non-contributory Superannuation Amendment Act 2013

9 First financial year for section 16A employer contributions

The first financial year in relation to which section 16A applies is the year starting on 1 July 2013 and section 16A is taken to apply on and from that date.

Schedule 2 Amendment of First State Superannuation Act 1992 No

100

[1] Section 8 Compulsory employer superannuation contributions

Omit section 8 (2). Insert instead:

(2) The salary contribution percentage for a person, in relation to a financial year referred to in Column 1 in the table to this subsection, is the percentage of the salary or wages of the person specified in Column 2 for that financial year.

Column 1 Year	Column 2 Percentage
Year starting on 1 July 2013	9.25
Year starting on 1 July 2014	9.5
Year starting on 1 July 2015	10
Year starting on 1 July 2016	10.5
Year starting on 1 July 2017	11
Year starting on 1 July 2018	11.5
Year starting on or after 1 July 2019	12

(2A) The regulations may prescribe a period or a percentage to replace, or in addition to, any period or percentage in the table to subsection (2) to reflect any changes to the superannuation guarantee charge percentage prescribed by section 19 (2) of the relevant Commonwealth legislation.

(2B) When a period or percentage is prescribed under subsection (2A), it applies for the purposes of subsection (2) in place of the period or percentage that it replaces or (if additional) as if it formed part of the table to that subsection.

[2] Schedule 3 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

any other Act that amends this Act

[3] Schedule 3, Part 4

Insert after clause 19:

Part 4 Provision consequent on enactment of State Authorities Non-contributory Superannuation

Amendment Act 2013

20 Application of section 8

Section 8 (as amended by the [State Authorities Non-contributory Superannuation Amendment Act 2013](#)), in its application in relation to the financial year starting on 1 July 2013, is taken to apply on and from 1 July 2013.