

Explanatory Notes S17S–CSS

‘prescribed eligible employee’

Reg 8A – means an eligible employee who is, under the terms and conditions of their employment is entitled to receive as part of their salary or wages, in addition to the amount payable to the eligible employee in respect of the actual performance of their duties, an amount that is payable to the eligible employee solely by reason that the eligible employee has performed work or duties during specified hours that are, under those terms and conditions of employment, normal hours of duty for the eligible employee.

‘shift allowance’

Reg 8A – so much of the salary or wages of a prescribed eligible employee that are paid, under the terms and conditions of their employment, solely by reason that they perform work or duties during specified hours that are, under their terms and conditions of employment, normal hours for that prescribed eligible employee.

‘regular basis’

Reg 8B – ‘*Shift allowance*’ shall be taken to have been payable on a regular basis to an eligible employee if it was payable for 75 per cent of pay periods in a particular period. (*See also Superannuation Circular 1986/2 and the CSS Employer Training Notes for more detail.*)

Worksheet A–Shift Allowance Certificate

The annual rate of salary for superannuation purposes, including shift allowance, is to be calculated as the **lesser** of: **A x B or C + D** where:

A = \$

being the highest amount of salary paid or payable to the person in respect of a pay period in relation to the person included in the period of 12 months immediately preceding the particular day, **times**

B = N

is the number of pay periods in relation to the person included in the period of 12 months immediately preceding the particular day;

A x B = \$ **or**

C = \$

is the annual rate of salary that would be payable to the person on the particular day if the salary or wages payable to the person on that day did not include an amount in respect of shift allowance, **plus**

D = \$

the total amount of shift allowance paid or payable in respect of work or duties during the previous 12 months; or during specified hours on any day during the previous 12 months; or any amount calculated under the formula applicable to a member on approved part time hours, as appropriate.

C + D = \$

Worksheet B—Shift Allowance Certificate on Death or Invalidation Retirement

The annual rate of salary for superannuation purposes, including shift allowance, is to be calculated as the lesser of: **A x B + C + D** or **C + {(E x F) ÷ G}** where:

A = \$

being the highest amount of salary paid or payable to the person in respect of a pay period in relation to the person included in the period of 12 months immediately preceding the particular day, **times**

B = PP

is the number of pay periods in relation to the person included in the period of 12 months immediately preceding the particular day;

AB = \$ or

C = \$

is the annual rate of salary that would be payable to the person on the particular day if the salary or wages payable to the person on that day did not include an amount in respect of shift allowance, **plus**

D = \$

the total amount of shift allowance paid or payable in respect of work or duties during the previous 12 months; or during specified hours on any day during the previous 12 months; or any amount calculated under the formula applicable to a member on approved part time hours, as appropriate.

C + D = \$ or

E = \$

the total amount of shift allowance paid or payable in respect of work or duties during the period commencing on the date the member last became a prescribed eligible employee to date of death or invalidity retirement; or during specified hours in such as appropriate; **times**

F = D

the number of days in the pay periods included in the last year of service, or where the an eligible employee for less than 12 months, the number of days that would have been included; **divided by**

G = Dy

the number of days in the pay periods commencing on the date the member last became a prescribed eligible employee to date of death or invalidity retirement.

(E x F) ÷ G = \$

How can I get more information?



EMAIL employer.service@csc.gov.au
PHONE 1300 338 240
FAX 02 6275 7010
MAIL Employer Service
GPO Box 2252
Canberra ACT 2601
WEB csc.gov.au

End Form



Email
employer.service@csc.gov.au



Phone
1300 338 240



Fax
(02) 6275 7010



Post
Employer Service
GPO Box 2252
Canberra ACT 2601



Web
csc.gov.au



Overseas Callers
+61 2 6275 7000