



Certificate in respect of Shift Allowance

Superannuation Act 1990 and Rules of the Public Sector Superannuation (PSS) Scheme

A Advice of Eligibility of Shift Allowance as Salary for Superannuation

Employee's full name(s)

Employees' surname

Employee's AGS number

I, **FULL NAME(S)**

being a person Delegated by the Commonwealth Superannuation Corporation (CSC) / Authorised by the CEO of CSC to administer superannuation matters under the provisions of the *Superannuation Act 1990*, am satisfied that the eligible employee named above has been, on a particular day:

- (a) an **'eligible employee'**¹ for a continuous period of not less than 12 months immediately preceding that day;
 - (b) a **'prescribed eligible employee'**², during the whole or any part of that 12 month period;
- and
- (c) shift allowance has been payable on a **'regular basis'**³ during that period and is therefore eligible to have shift allowance included as salary for superannuation purposes.

The annual rate of salary for superannuation purposes calculated in accordance with the determination is

\$ per annum
(See worksheet included in explanatory notes)

Date of effect / /

Signature of person Delegated by CSC / Authorised by the CEO of CSC



SIGNATURE

Date signed / /

Title of position



Commonwealth Superannuation Corporation

The information provided in this form is general advice only and has been prepared without taking account of your personal objectives, financial situation or needs. Before acting on any such general advice, you should consider the appropriateness of the advice, having regard to your own objectives, financial situation and needs. You may wish to consult a licensed financial advisor. You should obtain a copy of the relevant Product Disclosure Statement (PDS) and consider its contents before making any decision regarding your super.

Commonwealth Superannuation Corporation (CSC) ABN: 48 882 817 243, AFSL: 238069, RSEL: L0001397

Defence Force Retirement and Death Benefits Scheme
ABN: 39 798 362 763

Australian Defence Force Superannuation
ABN: 90 302 247 344
RSE: R1077063

Commonwealth Superannuation Scheme
ABN: 19 415 776 361
RSE: R1004649

Public Sector Superannuation accumulation plan
ABN: 65 127 917 725
RSE: R1004601

Military Superannuation and Benefits Scheme
ABN: 50 925 523 120
RSE: R1000306

Australian Defence Force Cover
ABN: 64 250 674 722

Public Sector Superannuation Scheme
ABN: 74 172 177 893
RSE: R1004595

1922 Scheme
DFRB Scheme
PNG Scheme
DFSPB
CSC retirement income

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 × 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 × 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 = \$

How can I get more information?



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