Employer quickguide

Using the AWOTE Calculator

We have designed this quickguide to help you understand and use our Average Weekly Ordinary Time Earnings (AWOTE) calculator when completing salary reviews for your employees who contribute to CSS, PSS and PSSap.

How the AWOTE calculator works

You can use the AWOTE calculator to calculate maintained salaries for employees who have had a salary reduction[1]. You can download the calculator from our website.

You should download a new copy of the calculator each time you need to do a salary review. This will make sure that you're using the current version with up-to-date AWOTE rates.

The questions in the calculator will change depending on the answers you've provided, so it's important to always complete the questions in order.

You should never use the calculator past the next expected release date shown in the header.
For example:

Average Weekly Ordinary Time Earnings (AWOTE) calculator

Fill out the yellow fields as per instructions. AWOTE calculator applied salary for super will be calculated below. AWOTE rates last updated 15th August 2019. Next expected release is 20th Feburary 2020.

[1] You can find more information about salary reductions in the *Salary Administration Guide* on our website.

Commonwealth Superannuation Corporation

How to complete the calculator

Name:	
AGS Number:	.... **1**
Date of Birth (dd/mm/yyyy):	.... **2**
Date of Review (dd/mm/yyyy):	Birthday **3**
Members actual super salary if a reduction had not occurred	.... **4**
Scheme:	.... **5**
Was Salary Reduction prior to 1/7/2003 ('Yes' or 'No')?	.... **6**

1 Personal details

Your employee's name, AGS number and date of birth. This is useful for audit purposes and to make sure you're reviewing the correct employee.

2 Date of review

This will generally be your employee's birthday. If they are a CSS member, or a PSS member who is exiting due to a redundancy this will be their final day of employment.

3 Review type

Click here to select whether this is a birthday review or exit date review. This is useful for audit purposes.

4 Actual super salary

This is what your employee's super salary would be if the salary reduction rules didn't apply—the sum of their base salary and recognised allowances on their date of review.

5 Scheme

CSS salary maintenance rules are different from PSS and PSSap—it's important to get this cell right to get the correct salary. Please select PSS here if your employee is a regular PSSap member.

6 Before or after 2003

The salary maintenance rules were different before 1 July 2003. Selecting yes to this question will change the options below so you get the correct result.

Is PSS member a PIP (Partial Invalidity Pensioner)('Yes' or 'No')?	No	.... **1**
As at 30/6/2003, was a current equivalent available for the Salary and Recognised HDA ('Yes' or 'No')?")	Yes	.... **2**

1 Partial Invalidity

Select 'yes' if the reduction because of partial invalidity for which a partial invalidity pension (known as a PIP) is payable. This question will only appear if you've selected your employee is a PSS member.

2 Current Equivalent Salary

Select 'yes' if there was an updated rate of the salary (including any higher duties allowance (HDA)) available or calculated on 30 June 2003 for the position your employee held immediately before the salary reduction. If salary records can't be found or if there was no longer an equivalent position at 30 June 2003, this should be 'no'.

Has a Birthday Salary Review been actioned between the Reduction Date and 30 June 2003? · · · · · · · · · · · · · · · · · **1**

1 Salary review before 30 June 2003

Select 'yes' if the member passed a birthday between the date of reduction and 30 June 2003. This question will only appear if you've selected your employee is a CSS member and the reduction happened before 1 July 2003.

What (if any) was the members Allowance (Excluding HDA) immediately Prior to the Reduction? · · · · · · · · · · · · · · · · **1**

What was the Members Salary immediately prior to the Reduction (excluding HDA) ? · · · · · · · · · · · · · · · · **2**

What was the members additional H.D.A immediately prior to the Reduction? · · · · · · · · · · · · · · · · **3**

What was the date of the Salary Reduction (dd/mm/yyyy)? · · · · · · · · · · · · · · · · **4**

The questions in this section change depending on the answers you've provided above, so make sure you read the calculator carefully to enter the right information!

1 Pre-reduction allowances

Enter the total amount of recognised allowances that your employee was receiving on the relevant date.

You need to include all recognised allowances that were being received—apart from higher duties allowance (HDA)—even if they continued to be paid after the salary reduction.

2 Pre-reduction salary

Enter the base salary your employee was receiving on the relevant date. Don't include any allowances.

3 Pre-reduction HDA

Enter the total amount of higher duties allowance (HDA) your employee was receiving on the relevant date.

You need to complete this section even if the higher duties allowance (HDA) continued to be paid after the salary reduction.

4 Effective Date

Enter the date of the salary reduction. The effective date will be the first day that your employee's pay was lowered.

For example if the salary reduction was caused by the loss of an allowance, and the last day that the allowance was paid was 1 January, the effective date would be 2 January.

The calculator might instruct you to enter a different effective date depending on your answers to the questions above.

AWOTE Calculation

a) AWOTE Rate for the date the Salary could no longer be updated: 1604.90

b) AWOTE Rate for the Review: 1633.80

= 0 + (100000 x 1.018) + (0 x 1.018)

Updated Salary for Super = **$101,800.00**

Salary for Super

As AWOTE Applied Salary is higher than the Actual Salary, Salary for Super is $101800 (Salary reduction rules apply)

From February 2013 onwards, the AWOTE rates will be released twice per year relating to May and November quarters. New rates will be released in February and August.

Please visit the Employer Administration Centre (http://eac.csc.gov.au/) to find the latest version of this calculator.

This message will be displayed if the maintained salary at the date of review is higher than your employee's actual salary at the date of review. This means you will need to complete the calculator again at the next salary review.

AWOTE Calculation

a) AWOTE Rate for the date the Salary could no longer be updated: 1604.90

b) AWOTE Rate for the Review: 1633.80

= 0 + (100000 x 1.018) + (0 x 1.018)

Updated Salary for Super = **$101,800.00**

Salary for Super

As Actual Salary ($102000) is higher than the AWOTE Applied Salary, the reduction no longer applies. Use the actual salary until another reduction occurs.

From February 2013 onwards, the AWOTE rates will be released twice per year relating to May and November quarters. New rates will be released in February and August.

Please visit the Employer Administration Centre (http://eac.csc.gov.au/) to find the latest version of this calculator.

This message will be displayed if your employee's actual salary at the date of review is higher than the maintained salary at the date of review. You don't need to complete the calculator again unless your employee has a salary reduction in the future.

Where to next?

Download our *Salary Administration Guide* for more information about salary reductions and the salary review process.