

COMMONWEALTH OF AUSTRALIA  
SUPERANNUATION ACT 1990

DETERMINATION

I, Geoffrey Noel Vanthoff, Commissioner for Superannuation and delegate of the Commonwealth Superannuation Board of Trustees No. 1, under rule 2.1.1. of the Rules for the Administration of the Superannuation Scheme set out in the Schedule to the Trust Deed referred to in section 4 of the *Superannuation Act 1990*, DETERMINE that:

PART A

1. In this determination:

“casual employee” has the same meaning as in the Trust Deed and Rules;

“PSS scheme” means the occupational superannuation scheme for Commonwealth employees and certain other persons established under section 4 of the 1990 Act;

“regular employee” has the same meaning as in the Trust Deed and Rules;

“Regulations” means *Superannuation (Salary) Regulations* made under the 1976 Act;

“1976 Act” means *Superannuation Act 1976*;

“1990 Act” means *Superannuation Act 1990*.

2. Words and expressions defined in section 3 of the 1990 Act have the same meaning in this determination as in the 1990 Act.

3. For the purposes of the definition of “basic salary” in rule 2.1.1. of the Rules, the amount referred to in that definition is the amount calculated in accordance with Part B of this determination.

4. For the purposes of the definition of “recognised allowance” in rule 2.1.1. of the Rules, the allowance or amount referred to in that definition is the allowance or amount calculated in accordance with Part C of this determination.

PART B

5. Subject to any other provision of this Part, basic salary for a regular employee is the sum of:

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- (a) the amount that would be the person's salary for the purposes of the 1976 Act if the person were an eligible employee under that Act; and
  - (b) any higher duties allowance or amount in addition to an amount referred to in paragraph (a) that is payable to the person on a regular basis for the performance of temporary higher duties.
6. For the purpose of calculating basic salary under clause 5:
- (a) overtime and compensation payments are excluded;
  - (b) a reference to a payment in paragraph 5(b) is regarded as payable to a person on a regular basis if the requirements of regulation 6 of the Regulations are satisfied;
  - (c) an amount treated as salary under regulation 5 of the Regulations or an amount that is a shift allowance under regulation 8A of the Regulations are excluded;
  - (d) subject to paragraph (e), where an amount referred to in paragraph 4(b) is included in basic salary, only the lowest rate of that amount received by the person in the preceding 12 months is to be included;
  - (e) on the age retirement of the person, if an amount referred to in paragraph 4(b) has been received by the person for 12 months or less, the amount must not be included in the person's basic salary on the person's last day of service.
7. For the purposes of clause 5, a reference to the Commissioner in regulations 6, 8E, 10 and 15 of the Regulations includes a reference to a person who holds a delegation of my powers for the purposes of those regulations under the 1976 Act.
8. Basic salary for a casual employee includes all payments in the nature of salary except:
- (a) overtime;
  - (b) compensation; or
  - (c) payments for, or in relation to, reimbursements for past or anticipated expenses.

PART C

9. A recognised allowance includes an amount that would be treated as salary under the 1976 Act in respect of a person, if the person were an eligible employee under the 1976 Act, but does not include:

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- (a) an amount included in basic salary; or
  - (b) a compensation payment.
10. Subject to clause 11, where an amount, other than a shift allowance, is a recognised allowance only the lowest rate of that amount received by the person in the preceding 12 months is to be included.
  11. On the age retirement of the person, where the amount referred to in clause 10 has been received by the person for 12 months or less, the amount must not be included in the person's basic salary on the person's last day of service.
  12. Where shift allowance is a recognised allowance, the amount of that allowance that can be treated as a recognised allowance must be determined under regulation 8D or 8E of the Regulations, whichever is appropriated.
  13. The recognised allowance for a casual employee is nil.

*G N Vantoff*

G.N. Vanthoff

Commissioner for Superannuation and delegate of the  
Commonwealth Superannuation Board of Trustees No 1

*31 October 1990*