Commonwealth Coat of Arms

Superannuation (CSS) (Superannuation Guarantee) Regulations 2008

Select Legislative Instrument No. 165, 2008 as amended

made under the

Superannuation Act 1976

**Compilation start date:** 1 July 2013

**Includes amendments up to:** SLI No. 11, 2013

**About this compilation**

**The compiled instrument**

This is a compilation of the *Superannuation (CSS) (Superannuation Guarantee) Regulations 2008* as amended and in force on 1 July 2013. It includes any amendment affecting the compiled instrument to that date.

This compilation was prepared on 1 July 2013.

The notes at the end of this compilation (the ***endnotes***) include information about amending Acts and instruments and the amendment history of each amended provision.

**Uncommenced provisions and amendments**

If a provision of the compiled instrument is affected by an uncommenced amendment, the text of the uncommenced amendment is set out in the endnotes.

**Application, saving and transitional provisions for amendments**

If the operation of an amendment is affected by an application, saving or transitional provision, the provision is identified in the endnotes.

**Modifications**

If a provision of the compiled instrument is affected by a textual modification that is in force, the text of the modifying provision is set out in the endnotes.

**Provision ceasing to have effect**

If a provision of the compiled instrument has expired or otherwise ceased to have effect in accordance with a provision of the instrument, details of the provision are set out in the endnotes.

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1 Name of Regulations

These Regulations are the *Superannuation (CSS) (Superannuation Guarantee) Regulations 2008*.

2 Commencement

These Regulations commence on the day after they are registered.

3 Definitions

In these Regulations:

***Act*** means the *Superannuation Act 1976*.

***ordinary time earnings*** has the same meaning as in subsection 6(1) of the *Superannuation Guarantee (Administration) Act 1992*.

***quarter*** has the same meaning as in subsection 6(1) of the *Superannuation Guarantee (Administration) Act 1992*.

4 Application of Regulations

If a person became entitled to payment of a benefit in accordance with either or both of:

(a) the Act; and

(b) regulations made under the Act;

in the period starting on 1 July 2008 and ending immediately before the date on which these Regulations commence, the amount of the benefit payable to the person is, on the commencement of these Regulations, increased by an amount equivalent to the difference, if any, between the benefit that the person was actually entitled to receive and the benefit that the person would have been entitled to receive had these Regulations commenced on 1 July 2008.

5 Superannuation guarantee—minimum contribution

(1) For subsection 155C(1) of the Act, this regulation is made for the purpose of ensuring that an employer does not have an individual superannuation guarantee shortfall (within the meaning of the *Superannuation Guarantee (Administration) Act 1992*) in relation to a person in respect of any period, on or after 1 July 2008, during which the person is an eligible employee.

Minimum contribution for period up to 1 July 2013

(2) Despite subsection 110SC(1) of the Act, the SG minimum contribution in relation to a person in respect of a period between 1 July 2008 and 30 June 2013 during which the person is an eligible employee is 9% of the eligible employee’s ordinary time earnings for each quarter or part of a quarter occurring in the period.

Minimum contribution for period on or after 1 July 2013

(3) Despite subsection 110SC(1) of the Act, the SG minimum contribution in relation to a person in respect of a period on and after 1 July 2013 during which the person is an eligible employee is:



where:

***S*** is the SG minimum contribution for the eligible employee.

***E*** isthe eligible employee’s ordinary time earnings for each quarter or part of a quarter occurring in the period.

***P*** is the number specified as the charge percentage in the table in subsection 19(2) of the *Superannuation Guarantee (Administration) Act 1992* for the period.

(4) The definition of SG minimum contribution in subsection 110SB(1) of the Act is taken to refer:

(a) to the extent that subregulation (2) applies—to subregulation (2) rather than to section 110SC of the Act; and

(b) to the extent that subregulation (3) applies—to subregulation (3) rather than to section 110SC of the Act.

Endnotes

Endnote 1—Legislation history

This endnote sets out details of the legislation history of the *Superannuation (CSS) (Superannuation Guarantee) Regulations 2008.*

| Number and year | Gazettal or FRLI registration date | Commencement date | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| 2008 No. 165 | 8 Aug 2008 (*see* F2008L02866) | 9 Aug 2008 |  |
| 2011 No. 131 | 30 June 2011 (*see* F2011L01374) | 1 July 2011 (*see* r. 2) | — |
| 11, 2013 | 21 Feb 2013 (*see* F2013L00255) | 1 July 2013 (*see* r. 2) | — |

Endnote 2—Amendment history

This endnote sets out the amendment history of the *Superannuation (CSS) (Superannuation Guarantee) Regulations 2008.*

| ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted exp. = expired or ceased to have effect | |
| --- | --- |
| Provision affected | How affected |
| Subhead. to r. 5(2) | ad. No. 11, 2013 |
| r. 5 | am. 2011 No. 131, No. 11, 2013 |

Endnote 3—Uncommenced amendments [none]

There are no uncommenced amendments.

Endnote 4—Misdescribed amendments [none]

There are no misdescribed amendments.