

Superannuation Guarantee (Administration) Amendment (Jobkeeper Payment) Regulations 2020

I, General the Honourable David Hurley AC DSC (Retd), Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 28 May 2020

David Hurley

Governor‑General

By His Excellency’s Command

Josh Frydenberg

Treasurer

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1 Name

 This instrument is the *Superannuation Guarantee (Administration) Amendment (Jobkeeper Payment) Regulations 2020*.

2 Commencement

 (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. | 3 June 2020 |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

 (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

 This instrument is made under the *Superannuation Guarantee (Administration) Act 1992.*

4 Schedules

 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Superannuation Guarantee (Administration) Regulations 2018

1 After section 12

Insert:

12A Certain salary or wages excluded—amounts paid to satisfy jobkeeper wage condition

Scope

 (1) This section applies in relation to jobkeeper fortnights beginning on or after 30 March 2020.

Excluded salary or wages

 (2) For the purposes of paragraph 27(1)(e) of the Act, salary or wages paid by an employer to an employee in respect of a jobkeeper fortnight are prescribed to the extent (if any) that:

 (a) the amount of the salary or wages exceeds the amount of salary or wages the employer is required to pay the employee in respect of the fortnight in relation to the performance of work (including the taking of leave); and

 (b) the excess is reasonably attributable to amounts paid by the employer to the employee for the purpose of satisfying the wage condition in respect of the employee for the fortnight.

 (3) In addition to subsection (2), for the purposes of paragraph 27(1)(e), if:

 (a) an amount greater than nil (the ***remaining amount***) remains after reducing the salary or wages the employer pays to the employee in a calendar month by so much of those salary or wages as are prescribed under subsection (2); and

 (b) the remaining amount is less than $450;

then the salary or wages consisting of the remaining amount for the calendar month are also prescribed.

Definitions

 (4) In this section:

***jobkeeper fortnight*** has the same meaning as in the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.

***wage condition*** means the wage condition set out in the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.