

Superannuation Legislation Amendment (CSS) Regulations 2023

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 26 October 2023

David Hurley

Governor‑General

By His Excellency’s Command

Katy Gallagher

Minister for Finance

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1 Name

This instrument is the *Superannuation Legislation Amendment (CSS) Regulations 2023*.

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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table | The day after this instrument is registered. | 1 November 2023 |
| 2. Schedule 1 | The day after this instrument is registered. | 1 November 2023 |
| 3. Schedule 2 | The later of:  (a) the start of the day after this instrument is registered; and  (b) the same time as Schedule 1 to the *Members of Parliament (Staff) Amendment Act 2023* commences. | 1 November 2023 (paragraph (a) applies) |

Note: This table relates only to the provisions of this instrument as originally made.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 Act 1976*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Superannuation (CSS) (Superannuation Guarantee) Regulations 2008

1 Subregulation 5(3) (heading)

Omit “*on or after 1 July 2013*”, substitute “*between 1 July 2013 and 30 June 2023*”.

2 Subregulation 5(3)

Omit “on and after 1 July 2013”, substitute “between 1 July 2013 and 30 June 2023”.

3 After subregulation 5(3)

Insert:

Minimum contribution for period on or after 1 July 2023

(3A) 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 2023 during which the person is an eligible employee is:



where:

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

***E*** is the eligible employee’s ordinary time earnings base (within the meaning of subsection 23(2) of the *Superannuation Guarantee (Administration) Act 1992*) 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 At the end of subregulation 5(4)

Add:

; and (c) to the extent that subregulation (3A) applies—to subregulation (3A) rather than to section 110SC of the Act.

5 At the end of the instrument

Add:

6 Application of amendments made by the *Superannuation Legislation Amendment (CSS) Regulations 2023*

The amendments of regulation 5 made by Schedule 1 to the *Superannuation Legislation Amendment (CSS) Regulations 2023* apply in relation to a person in respect of a period on and after 1 July 2023.

Schedule 2—Consequential amendments

Superannuation (CSS) Salary Regulations 1978

1 Regulation 8M (subparagraph (a)(ii) of the definition of *identified eligible employee*)

Omit “section 12”, substitute “section 4”.