Australian Government



Commonwealth Superannuation Corporation



S17S 06/24

Certificate in respect of Shift Allowance

Made under:

- Superannuation Act 1976 and Superannuation (CSS) Salary Regulations 1978 (for CSS members)
- Superannuation Act 1990 and the rules of the Public Sector Superannuation (PSS) Scheme (for PSS members)
- Superannuation Act 2005 and the rules of the Public Sector Superannuation Accumulation Plan (PSSap) (for PSSap members)

Please complete this certificate for all employees who are members of CSS, PSS or PSSap and have shift allowance included in their super salary.



Advice of Eligibility of Shift Allowance as Salary for Superannuation

Re: Employee's full name											
Reference number (AGS)]						
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being a person delegated by the Commonwealth Superannuation Corporation (CSC) / Authorised by the CEO of CSC to administer superannuation matters under the provisions of the *Superannuation Act 1976*, the *Superannuation Act 1990*, or the *Superannuation Act 2005*, am satisfied that the eligible employee named above has been, on a particular day:

- (a) an 'eligible employee' for a continuous period at least 12 months immediately preceding that day;
- (b) a 'prescribed eligible employee', during the whole or any part of that 12 month period;
- and
- (c) '**shift allowance**' has been payable on a '*regular basis*' during that period and is therefore eligible to have shift allowance included as salary for superannuation purposes.

The annual rate of super salary calculated in accordance with the determination is

Date of effect (particular day)		r annum e worksheet included in explanatory notes)
	Signature of person Delegated by CSC / Author	ised by the CEO of CSC
C Sign	SIGNATURE	Date signed D M Y Y Y Image: Constraint of the signed of th
Title of position		
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form is general advice only and has been prepared	without taking account of your personal objectives, financial situation c	or needs. Before acting on any such general advice,

The information provided in this form is general advice only and has been prepared without taking account of your personal objectives, financial situation or needs. Before acting on any such general advice, you should consider the appropriateness of the advice, having regard to your own objectives, financial situation and needs. You may wish to consult a licensed financial advisor. You should obtain a copy of the relevant Product Disclosure Statement (PDS) and consider its contents before making any decision regarding your super.

onwealth Superannuation Corporation (CSC) ABN: 48 882 817 243, AFSL: 238069, RSEL: L0001397

fence Force tirement and Death nefits Scheme Australian Defence Force Superannuation ABN: 90 302 247 344 RSE: R1077063

Comm Super Corpo

> Commonwealth Superannuation Sche ABN: 19 415 776 361 RSE: R1004649

Public Sector ne Superannuation accumulation plan ABN: 65 127 917 725

Military Superannuation and Benefits Scheme ABN: 50 925 523 120 RSE: R1000306

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S17S 1 of 4

Certificate Relating to Shift Allowance on Death or Invalidity Retirement

	FULL NAME(S)																			
Ι,																				

being a person Delegated by CSC / Authorised by the CEO of CSC for the purposes of Part 2A of the Superannuation (CSS) Salary Regulations, relating to shift allowance, certify that the '*eligible employee*' named hereunder became a '*prescribed eligible employee*' on the date indicated (which is within a period of twelve months prior to the date of death or invalidity retirement), and would have received '*shift allowance*', on a '*regular basis*' for a twelve month period if he / she had not died / been retired on invalidity grounds.

Full name

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GIVEN NAME(S)

GIVEN NAME(S)

Reference number (AGS)

Commenced receipt of shift allowance on a regular basis on

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Title of position																		

Notes

- (a) For comments on the meaning of '*eligible employee*', '*prescribed eligible employee*', '*shift allowance*' and '*regular basis*', please see the explanations on the back of this form.
- (b) Worksheets for each of these certificates are included on the reverse of this form.
- (c) The completed certificate should be retained by the Department or Authority and must be forwarded, on request, to us. If the certificate is still 'effective', i.e. the allowance identified in the certificate is still affecting the calculation of super salary, when the person ceases to be an eligible employee, it must be attached to the member's application for benefit.
- (d) As the calculation and recognition of Shift Allowance is complex, please refer to Superannuation Circular 1986/2 and the Shift Allowance Super Administration Guide.

Explanatory Notes S17S

'eligible employee'

means an employee who is eligible to contribute to CSS, PSS or PSSap.

'prescribed eligible employee'

means an eligible employee who is, under the terms and conditions of their employment, entitled to receive as part of their salary or wages, in addition to the amount payable to the eligible employee in respect of the actual performance of their duties, an amount that is payable to the eligible employee solely by reason that the eligible employee has performed work or duties during specified hours that are, under those terms and conditions of employment, normal hours of duty for the eligible employee.

'shift allowance'

so much of the salary or wages of a prescribed eligible employee that are paid, under the terms and conditions of their employment, solely by reason that they perform work or duties during specified hours that are, under their terms and conditions of employment, normal hours for that prescribed eligible employee.

Where a prescribed eligible employee is, under the terms and conditions of his or her employment, entitled to receive, as part of his or her salary or wages in respect of a period of leave of absence, an amount that is payable to the prescribed eligible employee in lieu of any amount of salary or wages of the kind referred to in paragraph (a) that the prescribed eligible employee would have been likely to earn if the eligible employee had not been on leave of absence during that period — so much of the salary or wages of the prescribed eligible employee as is so payable to him or her.

'regular basis'

'shift allowance' shall be taken to have been payable on a regular basis to an eligible employee if it was payable for at least 75 per cent of pay periods in a particular period. (See also Superannuation Circular 1986/2 and the Shift Allowance Super Administration Guide for more detail).

Worksheet A–Shift Allowance Certificate

The annual rate of salary for superannuation purposes, including shift allowance, is to be calculated as the *lesser* of: **A x B or C + D** where:

A is the highest amount of **fortnightly** salary paid or payable to your employee in any pay period during the 12 month period:



B is the number of pay periods included in the last 12 months.

- To work out this number you will need to apply the following principles:
- If the start of the 12 month period is the start of a pay period, but the end of that period is not the end of a pay period, don't count the last pay period.
- If the start of the 12 month period is not the start of a pay period, but the end of that period is the end of a pay period, don't count the first pay period.
- Where the start of the 12 month period is not the start of a pay period, and the end of that period is not the end of a pay period, count the first pay period but not the last.



C is the annual rate of salary that would be payable to the person on the particular day if shift penalties were not included.



If your employee was a **full time employee** for super purposes, **D** is the total amount of shift allowance earned in the previous year. If the hourly rate of the shift changed in that year, calculate D by multiplying total hours worked for each unique rate by its corresponding rate and summing the results. This only applies if the rate itself changed, it does not include the hourly rate change by virtue of a salary increase.

If your employee was an **approved part time employee** at any time since the last review, multiply **D** as calculated above by FTH/PTH

Where: FTH is the full time hours for the position

PTH is the part time hours for the position



Worksheet B–Shift Allowance Certificate on Death or Invalidity Retirement

If an employee ceases to be an eligible employee due to death or invalidity retirement, the annual rate of salary for superannuation purposes, including shift allowance, is to be calculated as the lesser of: A x B **plus** C + D **or** C + (E x F / G) where: **A** is the highest amount of **fortnightly** salary paid or payable to your employee in any pay period during the 12 month period



B is the number of pay periods included in the last 12 months.

- To work out this number you will need to apply the following principles:
- If the start of the 12 month period is the start of a pay period, but the end of that period is not the end of a pay period, don't count the last pay period.
- If the start of the 12 month period is not the start of a pay period, but the end of that period is the end of a pay period, don't count the first pay period.
- Where the start of the 12 month period is not the start of a pay period, and the end of that period is not the end of a pay period, count the first pay period but not the last.



C is the annual rate of salary that would be payable to the person on the particular day if shift penalties were not included.



If your employee was a **full time employee** for super purposes, **D** is the total number of hours that attracted shift allowance in the previous year multiplied by the hourly rate of shift allowance your employee was entitled to receive on the day of the review.

If your employee was an approved part time employee at any time since the last review, multiply **D** as calculated above by FTH/PTH. Where: **FTH** is the full time hours for the position and **PTH** is the part time hours for the position



E is the total number of hours that attracted shift allowance in the previous year multiplied by the hourly rate of shift allowance your employee was entitled to receive on the day of the review.



F is the number of days in the pay periods included in the last year of service, or if they were an eligible employee for less than 12 months, the number of days that would have been included.

F =						

G is the number of days between the date they last became a prescribed eligible employee until exit.



the number of days in the pay periods commencing on the date the member last became a prescribed eligible employee to date of death or invalidity retirement.

$(E \times F) \div G =$	\$											
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How can I get more information?

EMAIL	employer.service@csc.gov.au
PHONE	1300 338 240
FAX	02 6275 7010
MAIL	Employer Service GPO Box 2252 Canberra ACT 2601
WEB	csc.gov.au



Web

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