



S17S
06/24

Certificate in respect of Shift Allowance

- *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.

A Advice of Eligibility of Shift Allowance as Salary for Superannuation

[illegible][illegible][illegible]

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

D	D		M	M		Y	Y	Y	Y
		/			/				



Sign

SIGNATURE

D	D	M	M	Y	Y	Y	Y

[illegible]Commonwealth
Superannuation
Corporation



FULL NAME(S)

[illegible]

Full name

GIVEN NAME(S)

[illegible]

Reference number (AGS)

[illegible]

D	D		M	M		Y	Y	Y	Y
		/			/				

\$ _____ per annum

Signature of person Delegated by CSC / Authorised by the CEO of CSC



SIGNATURE

SIGNATURE

Date signed

D	D	M	M	Y	Y	Y	Y

Title of position

[illegible]

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:

A = \$

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.

B = N

A x B = \$

or

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

C = \$

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

D = \$

C + D = \$

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: $A \times B$ plus $C + D$ or $C + (E \times F / G)$ where:

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

A = \$

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.

B = PP

A x B = \$ or

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

C = \$

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

D = \$

C + D = \$ or

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.

E = \$

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.

G =

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.

$(E \times F) \div G$ = \$

How can I get more information?



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