



Training notes – CSS

Contributions to CSS



**Commonwealth
Superannuation
Corporation**

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

Defence Force Retirement and Death Benefits Scheme
ABN: 39 798 362 763

Australian Defence Force Superannuation
ABN: 90 302 247 344
RSE: R1077063

Commonwealth Superannuation Scheme
ABN: 19 415 776 361
RSE: R1004649

Public Sector Superannuation accumulation plan
ABN: 65 127 917 725
RSE: R1004601

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

Australian Defence Force Cover
ABN: 64 250 674 722

Public Sector Superannuation Scheme
ABN: 74 172 177 893
RSE: R1004595

1922 Scheme
DFRB Scheme
PNG Scheme
DFSPB
CSC retirement income

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Contributions to CSS

These training notes aim to provide employers with an understanding of the administrative procedures in respect of the payment of contributions flowing from the schemes' governing material, the *Superannuation Act 1976* and the associated Superannuation Regulations, Directions and administrative arrangements.

These training notes take into account any rule changes from 1 July 2008. Please refer to the archived training notes when reviewing member records prior to this date.

These notes are not a substitute for the *Superannuation Act 1976* or associated Regulations.

Commencement of contributions

[CSS 1976, Section 45]

A new member is required to commence contributions from the public service payday following the date of becoming a member. Where a person becomes a member on a payday, contributions are due on and from the **following** payday.

The only new members to CSS will be contributors who are recommencing following invalidity retirement, have deferred benefits or are re-employed former contributors with preserved rights.

Minimum contribution rate

[CSS 1976, Section 45 and 46]

From 1 July 2008 the rules changed with regards to the minimum contribution rate payable in CSS. For percentage rate changes prior to this date you should refer to the archived training notes.

For contributors to CSS, the minimum or basic rate of contribution is 0% of salary for superannuation. A member who elects to pay 0% still accrues contributory service. However, those members whose future benefits are based on a multiple of basic contributions and earnings (such as CSS members who defer benefits or members who take their entire retrenchment benefit as a lump sum) will have their benefits based on basic contributions of 0% and earnings.

While the default contribution rate is still 5%, members in CSS must elect if they want to pay basic contributions at 0%.

Maximum contribution rate

[CSS 1976, Section 48]

Members may also contribute any amount above the basic contribution of 5% of salary for superannuation as supplementary contributions.

Member contributions will be subject to the non-concessional contribution cap. This cap is indexed by the Australian Taxation Office each financial year.

Members aged 75 and over are not permitted to make personal contributions.

It is no longer necessary for members to formally elect to pay additional contributions, as any contribution received on a payday which is in excess of the amount of the contributions due, will first be used to offset any arrears and, if no arrears exist, will then be assumed to be supplementary contributions.

For members who have elected to pay 0% it is still possible to pay supplementary contributions. These should be paid by the member via BPAY. BPAY details are available to the member through their Member Services Online account, or by contacting us by email or phone.

For administrative purposes your agency may still wish to obtain a signed election form. Any advice must be placed on the member's file. An email is also acceptable for the purposes of varying contributions.

Members may increase and decrease their supplementary contributions at any time.

Contributions payable

[CSS 1976, Section 45]

Contributions are payable on each public service payday in respect of which a contributor continues to be an eligible employee. (This is explained in more detail later). A **full** contribution is payable irrespective of whether salary may have been payable only for a portion of that period or is at less than full pay. The payment of a contribution for a member who has elected to pay 0% will be reported as 0%.

Calculating contributions for full-time members

[CSS 1976, Section 46]

Calculating the contribution amount		
Step	Action	Example
1	Annual rate of superannuation salary & superannuation allowances	$\$30,000 + \$5,500 = \$35,500$
2	Fortnightly rate of super. Salary & allowances (divide by 26)	$\$35,500 \div 26 = \1365.39
3	Determine 5% basic rate of contribution	$\$1,365.39 \times 5\% = \68.27
4	If the amount calculated in Step 3 is not a multiple of 10 cents, then it must be rounded up to the next highest multiple of 10 cents.	Round $\$68.27 = \68.30
5	If the contributor is paying supplementary contributions, calculate the actual contribution amount by dividing the amount arrived at in Step 4 by 5, and multiplying the result by the elected contribution rate. Do not round further. This method holds for all contributor types when determining a \$ amount for a % rate.	$\$68.30 \div 5 = 1\% = \13.66 $\$13.66 \times 8 = 8\% = \109.28

Note: Steps 2–3 can be combined by simply dividing the superannuation salary by 520 (i.e. paydays \times % rate or $26 \div .05 = 520$).

This calculation is standard and does not vary if there are more than 26 paydays in a year.

Contributions for partial contributors

[Superannuation circular 1987/10 and approved part-time employee regulations]

This is covered in the CSS Part-time training notes.

Members in receipt of a Partial Invalidity Pension (PIP)

[1976 Act – Instruction 11.6]

Where PIP is payable as a result of redeployment to a lower position, **contributions are paid at the former updated higher salary**, unless the actual superannuation salary overtakes this salary.

Alternatively, the contributor **may elect to pay on the lower salary**.

Regardless of the salary on which the member contributes, benefits are always based on the former updated salary and allowances. This salary must be reported to us on each anniversary.

Where the PIP is payable as a result of the member going permanent part-time, contributions and benefits are calculated in the same way as for other permanent part-time members.

Prior to 1985, PIP was included as contribution salary, and therefore, prior to that date, members paid on the higher frozen salary or the new lower salary plus PIP.

From 1985, it was the frozen higher salary or the new lower salary. From July 1990 the salary has been the updated higher salary or the new lower salary.

Example

A member is suffering stress and is unable to continue in the Executive Level 1 position he held. He is redeployed to an APS5.

He will continue to pay on the salary applicable to an Executive Level 1 unless he elects to pay on the APS5.

Regardless of his decision, his employer-financed benefits will be based on the salary of an Executive Level 1.

Contributions for periods of Leave without Pay

[1976 Act, Section 51]

Members may apply for leave without pay (LWOP) for a variety of reasons.

Leave without pay granted for 12 weeks or less

Contributions are payable for periods of LWOP granted for 12 weeks or less.

Members who have elected to pay 0% may continue to contribute at this elected rate for periods less than 12 weeks.

One exception to this is where a member is on maternity or parental leave.

- **Members on unpaid maternity or parental leave** of any duration are not required to contribute on any public service payday falling during that period. However, they may elect to pay contributions if they wish. Members who have elected a 0% contribution rate may not pay this percentage rate if they have elected to contribute whilst on this leave. They must contribute 5% or above. At the end of this period of leave the contributions must recommence at 0%.

- **Members on a mandatory period of maternity leave without pay** (i.e. those not eligible for paid maternity leave) are not required to contribute, but may elect to do so. If the member has elected to contribute they may not elect a 0% contribution rate.
- **Members, who have payment of their 12 weeks maternity leave spread over 24 weeks** for administration purposes, are regarded as being on 12 weeks paid maternity leave. They must contribute for the first 12 weeks and may elect to contribute for the following 12 weeks, which is technically maternity leave without pay.

It should be noted that an election must be made on or before the payday or paydays on which the member wishes to contribute. An election does not apply to preceding paydays and cannot be backdated. *There is no set form on which they need to elect.*

Leave without pay greater than 12 weeks

Essentially, the superannuation legislation states that contributors granted LWOP for periods exceeding 12 weeks are not permitted to make superannuation contributions during that period. However since 1 July 2003 if an employer agrees to pay liabilities whilst a member is on more than 12 weeks leave without pay then the period can count as service.

Some examples of this are:

- A period of leave approved by the person's employer for the **purpose of undertaking a course of study**. Members who have elected to pay 0% are not permitted to contribute at this rate if the leave exceeds 12 weeks. The member may contribute at 5% of their salary for superannuation or above. In the event that the member has not elected a percentage rate for this period of leave the default rate of 5% will be set by the employer. At the end of this period of leave the member contribution should be recommenced at 0%. If the member wishes to continue to contribute at an elected rate of 5% and above they will be required to make a new election.
- **Members on Defence Force Leave**. Contributions are deferred while the member is required to contribute to the MSBS scheme. However, if the member has previous Defence Force Service and is a DFRDB recipient, LWOP in the Interest of the Service provisions apply. Therefore these members may continue to contribute if the new employer (Defence) agrees to payment of employer support to CSS. (Refer cases to us for confirmation of LWOP provisions).
- **Members on Leave in the Interest of the Service**. LWOP may be granted to members to engage in employment, which is considered to be in the interests of the service.
- For this LWOP to be recognised as contributory service, the new employer must pay the employer and productivity component. In cases where the new employer is willing to pay both the CSS liability and any other superannuation contributions the member may accumulate additional benefits for that period. **Members who have elected to pay 0% prior to commencing the leave are not permitted to contribute at this rate during this period of leave, they must contribute at 5% of their salary for superannuation. At the end of this period of leave the member contribution should be recommenced at 0%.**

You are required to determine whether the new employer is prepared to meet CSS costs before the contributor commences the LWOP.

The percentage of employer liability payable is generally the specific contribution rate of the parent agency. Both the employer liability and productivity contribution must be paid, based on the member's salary for superannuation.

Where the member is on LWOP from an organisation which meets its employer component on an emerging costs basis, the employer component must be paid directly to the parent agency, e.g. the ACT Government.

If the other employer does not agree to meet the employer component, then the member is not permitted to pay contributions. The leave period would be leave without pay not to count as service for superannuation purposes.

LWOP remittance advice – S637

If the new employer agrees to pay the employer liability, then the new employer should be provided with the **LWOP remittance advice** form, **S637**, which can be printed from the CSS website. This form must accompany all payments forwarded to us to enable easy identification of the member and specify details of the payment made.

It is the parent agencies responsibility to ensure that the new employer is aware of the member's salary for super on commencement and the new salary for super at each anniversary.

It is also the parent agencies responsibility to ensure that all correct payments are made to us, or your agency, if you are on an emerging cost basis.

Other leave

In all other instances, contributions must be paid at the elected percentage rate including 0% for example:

- For any periods of leave on reduced pay, such as sick leave or long service leave on half pay.
- For any periods of sick leave without pay, unauthorised absence and suspension without pay.
- For leave without pay for 12 weeks or less.

Where members are on leave on reduced pay or without pay, they may apply to us for approval to defer payment of their contribution until they return to full pay. Approval will not always be given and should not be taken for granted.

Refer Section 52 of the Superannuation Act 1976(CSS)

- All sick leave, regardless of the length and rate of pay, counts as service. Contributions are therefore payable for the entire period of leave. However, **members who have elected to pay 0% prior to commencing the sick leave are not permitted to contribute at this rate after the period has exceeded 12 weeks. They must either elect a contribution rate of 5% and above. In the event that the employee has not elected a rate for this period of leave the employer must set them at the default of 5%. At the end of this period of leave the member contribution should be recommenced at 0%.** If the member wishes to continue to pay on an elected rate of 5% and above or the default rate after this period of leave they must put in another election to do so.

Compensation leave for CSS members who have elected 0%

Members who have elected to pay a 0% contribution rate prior to commencing compensation leave are permitted to contribute at this rate if it does not exceed 12 weeks. Once the period has exceeded 12 weeks the member must elect to pay a percentage rate of 5% or above. In the absence that the member has not elected the agency must put the member on the default rate of 5%. Once the period of leave has stopped the agency must set the contributions back to 0%. There is no election required by the member to set this percentage rate back to 0%.

Pre–assessment payments

The question has been asked many times about contributions while members are on pre–assessment payments pending invalidity retirement.

It should be noted that while CSS grants income support during this time by way of pre–assessment payments, it does not grant leave. Therefore, agencies must cover the absence by the grant of sick leave.

Full contributions at full pay rate for the purpose of this table can also include a 0% elected contribution rate.

Payment of contributions while on leave	
Type of leave	Contributions
Recreation	Full contributions at full pay rate
Sick–full pay	Full contributions at full pay rate*
Sick–half pay	Full contributions at full pay rate*
Sick–without pay	Full contributions at full pay rate*
Compensation	Full contributions at full pay rate*
Long Service	Full contributions at full pay rate
Long Service–half pay	Full contributions at full pay rate
Maternity	Full contributions if on paid leave. No contributions required when on unpaid leave but may elect to pay, if so, at full pay rate*
Parental	Same as for unpaid maternity leave*
Unauthorised absence	Full contributions at full pay rate
Suspension–with or without pay	Full contributions at full pay rate
Study leave	Full contributions at full pay rate
Study LWOP	Full contributions (maximum period of 2 years), can elect not to pay prior to 1 July 2003
Leave without pay –less than 12 weeks	Full contributions at full pay rate including a 0% contribution rate
Leave without pay –more than 12 weeks	Contributions not permitted unless the employer agrees to pay the employer liability*
Leave without pay –during LWOP takes up temporary employment with a CSS/PSS Employer	Full contributions at parent employer rate. Temporary employer salary must satisfy qualifying criteria if higher. Salary reduction rules apply if the salary at the Temporary employer is lower.
Leave without pay –during LWOP takes up temporary employment with a CSS/PSS Employer	Full contributions at parent employer rate. Temporary employer salary must satisfy qualifying criteria if higher. Salary reduction rules apply if the salary at the Temporary employer is lower.

Payment of contributions while on leave

Type of leave	Contributions
Leave without pay – employment with Defence (Armed Forces) employment	Contributions are generally deferred while member contributes to MSBS. However if member is a DFRDB recipient LWOP in the Interest of the Service provisions may apply. (Refer cases to us).
Leave without pay – employment in the interests of the service	Contributions not permitted unless the full employer liability and productivity contributions are paid.*

* For these types of leave a minimum contribution rate of 5% applies for the period in excess of 12 weeks of the approved leave

Where a member has elected a 0% rate and has taken a period of excluded leave:

- sick leave without pay.
- leave without pay in the public interest.
- leave without pay where the employer has agreed to pay
- compensation leave

and this leave has exceeded 12 weeks the contributions are set at either the members elected rate of between 5% and above or a default rate of 5%. This will apply from the date the leave originally commenced and is extended and continuous.

Varying the rate of contributions

Birthday review

[CSS 1976 Instruction 6.7]

Generally, contributions will be adjusted once a year, on the payday following the contributor's birthday.

The other times during the year when they may be adjusted is following an election by the member to increase or decrease supplementary contributions, or when a member elects to decrease contributions following a decrease in salary.

Contributions are based on the higher of:

- The **superannuation salary** being received on the anniversary
- The highest **superannuation salary** received in the twelve months prior to the birthday.

Options and elections to vary contribution rate

There are number of ways in which a member may vary the rate of contributions:

- Increase supplementary contributions.
- Decrease supplementary contributions.
- Elect to pay contributions at a 0% rate.
- Elect to pay 5% basic contributions.
- Electing to contribute on the lower salary following a decrease in salary.

(Refer Super Act 1976, section 47). Ensure that members are aware of the repercussions on their benefits prior to any election to reduce to lower salary. Elections are not revokable.

Contributions in arrears

[Super Act 1976, Section 156 & Instruction 6.15]

Occasionally, contributions paid by the member may be less than that which should have been paid.

Members are required to pay their nominated contributions while employed. If contributions are short paid, the Commissioner has the power to take recovery action through the courts under Section 156 of the *Superannuation Act 1976*.

You should ensure that any instances of short paid contributions are quickly rectified. We will advise you when it believes problems exist. As the contributor records we keep are based on information provided by you, it is very important that all the information you provide in regards to a contributor (such as birthday adjustments and other changes to salaries and hours) is correct.

You should always carefully check information from us to verify that contributions are in fact incorrect. It may be that you have simply forgotten to provide information such as the member's partial contributor status or correct salary for super.

Even though your office will not be contacted in all arrears situations, your agency will be contacted where:

- there is an ongoing short payment e.g. the fortnightly deduction is less than the amount due
- arrears of \$200 or more exist.

We will generally advise the member, as well as personnel, of the arrears situation through a letter. It is important that members are aware that arrears exist and that the arrears may have repercussions on a future benefit.

The arrears should be deducted (in addition to normal contributions) from the member's pay over no more than 13 paydays.

If this arrangement will cause hardship to the member, an application for payment over an extended period should be forwarded to this office for consideration. The application should give reasons for the request and should nominate a reasonable fortnightly recovery rate.

If this arrangement will cause hardship to the member, an application for payment over an extended period should be forwarded to this office for consideration. The application should give reasons for the request and should nominate a reasonable fortnightly recovery rate.

A covering memorandum and recommendations should accompany the application from the personnel officer.

Recovery of the arrears at the rate nominated by the member should commence immediately pending resolution of the application by us.

Ceasing contributions

Cessation of employment

[Super Act 1976, Section 45]

Contributions cease from the payday following the date that the person ceases to be an eligible employee. Where a person ceases to be an eligible employee on a payday, contributions should cease on the following payday.

If a member ceases the day before a payday and therefore you are not ceasing the salary until the following fortnight, you may recover the overpaid superannuation deduction, the following payday however this action MUST be advised on the Departmental Report of the benefit application. If a member is entitled to take a refund of their contributions plus interest, we can pay the overpaid contribution with the benefit.

As contributions are not always ceased on the correct payday, it is imperative that you provide the correct information in regard to the payment of contributions on the Departmental Report of the benefit application.

Any plus or minus adjustments made after the benefit application has been sent to us, must be reported immediately to ensure the member's benefit is processed correctly.

Transferring between employers of CSS

If a member transfers between employers only one contribution is due for the payday coincident with changing employers.

It is generally the responsibility of the new employer to deduct the contribution, however due to the restrictions of pay cut-offs, the previous agency may pay the contribution. Agencies may need to liaise with each other to ensure that only one contribution is paid.

If two contributions are paid the new agency should process a minus current adjustment the following pay to reimburse the member.

If no contributions are paid the new employer must process a plus current adjustment to pay the contribution arrears.

40 years contributory service

[Super Act 1976, 51B]

Prior to 1 July 2008

Members of CSS who have achieved 40 years of contributory service could elect to cease making contributions. **EPSC (productivity) was not payable.**

This option is provided on the basis that no further employer pension benefit accrues after 40 years' service.

From 1 July 2008

Members of CSS who have reached 40 years of contributory service can now elect to pay a 0% rate. The effect of this is that Employers are now required to pay employer liabilities.

Transition to retirement

Some agencies have been looking closely at retaining valuable employees who are opting to leave CSS just prior to turning 55 (the 54/11 option). Whilst we do not promote or advise agencies on whether they should undertake these options with their staff, we do provide factual information on the administrative processes involved with this option.

Transition to Retirement arrangements were introduced in 2005. Under these arrangements superannuation funds allow their members who have reached their preservation age to start receiving their superannuation benefit whilst remaining employed by the same employer, provided that the benefit is paid as a pension.

While the CSS rules have not been changed since Transition to Retirement was introduced, there are currently two circumstances where members can cease their CSS contributory membership and become entitled to a benefit whilst remaining with the same employer.

These are:

Joining another employer sponsored superannuation scheme

CSS members are able to cease their CSS membership if their employer allows them to join another employer sponsored superannuation scheme and the employer contributes more than 9% Superannuation Guarantee to that scheme. This option only applies if the employer participates in superannuation arrangements other than Commonwealth superannuation arrangements. These circumstances do not apply to Australian Public Service (APS) employees.

Changing to temporary part-time or casual employment

CSS members are able to cease their CSS contributory membership if their employer allows them to change their employment conditions so that they are no longer eligible to contribute to CSS, that is, become a temporary part-time or casual employee.

Following cessation of their CSS membership, members are able to apply for their pension benefit when they reach age 55 while continuing to work with the same employer. The lump sum part of the benefit will need to be rolled over to an approved Fund. This part of the benefit can only be claimed once the person has ceased that employment.

To claim the benefit the member will need to complete the application form **Deferred Benefit – Continuing with the same employer CD–A3**, which is located under [CSS Forms](#). Employers are requested to attach a letter with these forms validating the type of transition to retirement being exercised as APS agencies and some non-APS agencies have different rules.

Members aged between 65 and 70

From 1 July 2022

Members aged between 67 and 75 can continue to contribute to CSS even if they're not gainfully employed. 'Gainfully employed' means employed for at least 40 hours over 30 consecutive days in a financial year.

Before 1 July 2022

As defined under the SIS regulations, members aged 65 and over must be gainfully employed to continue to contribute to CSS. 'Gainfully employed' means they had to have been employed for at least 40 hours over 30 consecutive days in a financial year. This employment includes any other employment.

Reason for change to this document:

Effective 1 July 2007 SIS regulation 7.05 was amended to allow the accrual of unfunded defined benefits if the accrual is attributable to non-mandated employer contributions. This means that CSS members aged 70 to 75 accrue defined benefits (contributory service and productivity contributions) if they satisfy the work test.

These training notes have had an irregularity in the text since this time. A current review of the training notes has identified this error. Although not significant (members would not have been affected) the information still needs to be clear for the employers with regards to the payment of such contributions when a member reaches the age of 65 onward.

The changes made are in respect to where it is stated that contributory service does not accrue, when in fact it does. The other changes have been to assist the employers in a better flow of the scheme rules for their administration.

Membership from Age 70

From 1 July 2022

Members aged between 67 and 75 can continue to contribute to CSS even if they're not gainfully employed. 'Gainfully employed' means employed for at least 40 hours over 30 consecutive days in a financial year.

Before 1 July 2022

The SIS legislation permits payment of personal contributions to a superannuation fund by members aged between 70 and 75 years if they are gainfully employed i.e. working 40 hours over 30 consecutive days in a financial year.

The *Superannuation (CSS) (Productivity Contributions) Regulations 2002* complement the SIS Regulations. The effect of this regulation is that, except for mandated contributions covered under an industrial award, productivity contributions are not payable for CSS members beyond age 70. At this point they cease to be mandated employer contributions and thus cannot be accepted due to restrictions imposed by SIS.

- CSS members between the age of 70 and 75 must contribute to the fund provided they are working at least 40 hours over 30 consecutive days in a financial year – this includes any other employment. *(Note: they must be permanent part-time to be CSS members)*
Employers continue to pay Employer Superannuation Contributions (PAYG) as Employer Superannuation Contributions are payable in respect of members for the entire period of their membership.
- Employers **must** pay productivity contributions on these members' behalf
- If the member is not working at least 40 hours over 30 consecutive days in a financial year, which includes any other gainful employment, they may not contribute to the fund but remain members until such time as they have ceased that employment
- PAYG continues to be paid and reported. Superannuation birthday reviews are to be reported until such time as the member ceases employment. Coding for these records will be done by us.

Over 75

Members aged 75 cannot contribute but will remain members of the scheme until such time as they have ceased that employment.

- PAYG continues to be paid and reported. Superannuation birthday reviews are to be reported until such time as the member ceases employment. Coding for these records will be done by us.
- Productivity contributions are not payable for a member over the age of 75.
- Contributory service does not accrue. Superannuation birthday reviews are still to be reported until such time as the member ceases from that employment. Leave without pay not to count as service may be reported for these members. However it would be preferable for you to advise us by email that the member has turned 75 years of age.

Leave Without Pay

Where a member is proceeding on LWOP for which contributions are not payable, no contribution is to be deducted for any payday on which the member is on LWOP.

Therefore, if the first day of LWOP is a payday, no contribution is to be deducted for that day, even though the member will have received full salary.

If the day of return is a payday, a contribution is due for that day even though the member has received no salary in that fortnight.

Advice of contribution details to us

Agencies have varying payroll providers and facilities to allow the forwarding of information on contribution matters to us. It is critical that agencies ensure that any system is able to satisfactorily interface with our system.

Dates of effect

- **It is critical that the correct date of effect is used to report information. Incorrect effect dates will result in an incorrect member record.**
- We receive numerous re-reports of anniversary salaries with the current payday as the date of effect. If you report a member's anniversary salary with a date of effect other than the actual birthday date it will not update the member's record.

Effective date for adjustment of contributions

Event	Date
<p>Becomes a member of CSS</p> <p><i>Date of effect is the first date of membership</i></p>	<p>Contributions should commence on the 1st payday after a person becomes a member.</p> <p>If a membership commences on a payday, contributions commence from the next following payday.</p>
<p>Anniversary adjustment</p> <p><i>Date of effect is the actual birthday date</i></p>	<p>Increased contributions are payable from the payday <i>following</i> the birthday anniversary date.</p> <p>To be included as part of salary for contribution purposes, a salary increase must be both approved and effective <i>before</i> the birthday anniversary date.</p>
<p>Election to vary contribution rate</p> <p><i>Date of effect is the date of the election</i></p>	<p>Contributions should be adjusted to the nominated rate from the payday <i>following</i> the date of election.</p> <p>If the election is made on a payday, contributions should be adjusted from the following payday.</p>
<p>Leave without pay – contributions not required</p> <p><i>Date of Effect is the first day of LWOP</i></p> <p><i>Date of Effect is the first day at work following LWOP</i></p>	<p>Contributions are not payable on any payday, which occurs during a period of LWOP during which contributions are not permitted or required.</p> <p>If LWOP commences on a payday contributions should be ceased from and including that payday.</p> <p>Contributions are recommenced from the first payday at work following LWOP. If that date is a payday and contributions are not commenced until the following payday arrears payments should be processed unless balanced with commencing LWOP.</p>
<p>Election to pay contributions during maternity or parental leave.</p> <p><i>Date of effect is the date of the election or the first payday the member elects to contribute on.</i></p>	<p>The election must specify the payday or paydays to which the election applies, not being any payday earlier than the date of the election.</p> <p>Contributions are required in respect of each payday nominated.</p>
<p>Defence Force Leave</p> <p><i>Date of effect is the date LWOP commences.</i></p> <p><i>Date of effect is the first day after ceasing LWOP. (Refer cases to us for advice of deferral of contributions).</i></p>	<p>Contributions should be ceased from the payday following liability to contribute to the military scheme commences.</p> <p>Contributions should be recommenced from the payday immediately after the date liability to contribute to the military scheme ceases.</p>

Event	Date
<p>Change from full-time to partial contributor status <i>Date of effect is the date the member becomes a partial contributor.</i></p>	<p>Advise us when a person becomes a partial contributor.</p> <p>A person becomes a partial contributor on the earliest of: appointment, if appointed as a permanent part-time officer who is not already a CSS member, or the date the Form S542 Certificate in respect of likelihood is signed, or after the person has worked permanent part-time continuously for 12 months.</p> <p>Contributions are not adjusted to a partial contributor basis until the birthday anniversary adjustment following becoming a partial contributor.</p> <p>Contributions are adjusted proportionately if, in the 12 months preceding the birthday, the person had a combination of full-time and partial contributor status.</p>
<p>Partial contributor changes hours to full-time. <i>(Any change in hours by a partial contributor must be reported to us)</i> <i>Date of effect is the date the member changed hours.</i></p>	<p>A partial contributor who commences full-time employment remains a partial contributor for the purpose of accrual of contributory service until 12 months full-time employment is completed.</p> <p>However, contributions are adjusted proportionately on the next birthday anniversary adjustment to reflect the combination of full-time and part-hours in the preceding 12 months.</p>
<p>Election that reduced salary apply following a salary reduction <i>Date of effect is the day of the election.</i> <i>Date of effect is the actual birthday date.</i></p>	<p>The right of election extends from the date of the salary decrease, up to three months after the birthday anniversary next following the salary reduction.</p> <p>If the election is made before the birthday anniversary next following the decrease, contributions should be adjusted, based on the salary applying immediately after the decrease, from the payday following the date of election. If the election is made on a payday, contributions should be adjusted from the next following payday.</p> <p>If the election is made within three months after the birthday anniversary, contributions should be retrospectively re-adjusted from the payday following the birthday anniversary, based on the salary applying on the birthday anniversary.</p>
<p>Last day of membership <i>Date of effect is the last day of membership</i></p>	<p>Contributions should be ceased with effect from the payday following the date the person ceases membership of the scheme, i.e. the date of retirement, resignation, and death, dismal.</p> <p>If the member ceases on a payday contributions are due for that payday. If the member ceases the day before the payday no contributions are due even though the member has worked for the entire pay period.</p>

For more information

Please visit our website at csc.gov.au/Employers or contact our Employer Services team (see below).



Email
employer.service@csc.gov.au



Phone
 1300 338 240



Fax
 (02) 6275 7010



Post
 Employer Service
 GPO Box 2252
 Canberra ACT 2601



Web
csc.gov.au



Overseas Callers
 +61 2 6275 7000