



S17L-PSS
03/04

Certificate in respect of an allowance for an employee undertaking prescribed employment during leave of absence without pay

Superannuation Act 1990 and Rules of the Public Sector Superannuation (PSS) Scheme

GIVEN NAME(S)

[illegible][illegible]

SURNAME

[illegible]

being a person Delegated by the Commonwealth Superannuation Corporation (CSC) / Authorised by the CEO of CSC under Section 47 of the *Superannuation Act 1990* for the purposes of determining eligibility of an **employee undertaking prescribed employment during a leave of absence without pay** for a **recognised allowance**:

- ☐ 1. **certify** that the eligible employee named hereunder has performed **continuously** for a period of twelve months and one day, duties or work in respect of which performance allowance, of a type described in a Determination made by CSC or the Minister relating to **‘recognised allowances’** was payable to the employee.
- ☐ 2. **am of the opinion** that there is a **likelihood** that the eligible employee hereunder will perform, for a total continuous period of not less than twelve months (including any period before the date of this certificate that is continuous with the period commencing on the date of this certificate), duties or work in respect of which performance an allowance, of a type described in a Determination made by CSC or the Minister relating to **‘recognised allowances’**,

☐ has been, and will continue to be from the date of this certificate,
payable to the employee

or

☐ will be payable to the employee from

D	D	M	M	Y	Y	Y	Y



- 1922 Scheme
- DFRB Scheme
- PNG Scheme
- DFSPB
- CSC retirement income

that commenced,
or will commence on
at the rate of

GIVEN NAME(S)																			
EMPLOYEE'S SURNAME																			
EMPLOYEE'S AGS NUMBER																			
DESCRIPTION OF ALLOWANCE PAYABLE																			
D	D			M	M			Y	Y	Y	Y								
\$																			
																			per annum



Sign

SIGNATURE										Date signed <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <small>D</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="text-align: center;"> <small>D</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="font-size: 24px;">/</div> <div style="text-align: center;"> <small>M</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="text-align: center;"> <small>M</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="font-size: 24px;">/</div> <div style="text-align: center;"> <small>Y</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="text-align: center;"> <small>Y</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="text-align: center;"> <small>Y</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> <div style="text-align: center;"> <small>Y</small> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> </div> </div>									
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- (a) Under the Determinations, an allowance in the circumstances of Item #1 is automatically included as a recognised allowance for the purpose of determining annual contribution salary under Rule 3.1.2 of the Rules of the PSS Scheme, but the certificate is needed to confirm the receipt of the allowance for the requisite period. The certificate should be given ***immediately following the completion*** of the twelve months' period. If, for any reason, it is not given at that time, it should be given as soon as possible thereafter, whether or not the allowance has ceased.
- (b) A certificate in accordance with Item #2 is a requirement of the Rules for the allowance to be accepted as salary for the purposes of the Act. Such certificate ***cannot*** be given on a date after an allowance of a prescribed kind ceased to be payable.
- (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'**, e.g. is the allowance identified in the certificate still affecting the calculation of salary for superannuation, when the person ceases to be an eligible employee, it must be attached to the member's application for benefit.
- (d) or comments on the meaning of '***recognised allowance***', '***likelihood***', '***continuous***' and '***effective***', please see the explanations over the page.

Explanatory notes

‘Recognised allowances’

Are those allowances, which CSC has determined may be included as salary for superannuation purposes. Some allowances may be recognised immediately, while others can only be accepted after specified eligibility criteria have been satisfied. The PSS Employer Training Notes include more detail on these allowances.

‘Likelihood’

In considering the likely period that an allowance will be payable, the broad meaning to be given to *‘likelihood’* in the certificate given by the person Delegated by CSC /Authorised by the CEO of CSC is that there is, at the least, a better than 50 per cent chance that the allowance will be payable for the requisite period.

In assessing the likelihood of the allowance continuing to be payable for a future period, consideration should be given to the possibility of breaks in the payment of the allowance that would either break the continuity or extend the period.

‘Continuous’

Continuity is not broken where an allowance requiring a certificate is payable immediately before and after a period of leave during which the allowance is not payable (or payable at a lesser rate). The period of leave will, however, not count towards the 12 months period for the recognition of the allowance. If the allowance continues to be payable during the period of leave the question of breaking continuity does not arise and that period of leave during which the allowance was payable will count towards the twelve month period.

If a recognised allowance ceases to be payable or there is a break in continuity (with the exception of the circumstances set out above) and subsequently the allowance again becomes payable, it is necessary for the criteria for recognition to again be satisfied. A further certificate must be given before the allowance can again be recognised as salary for the purposes of the Rules of the scheme. The criteria must be satisfied again before any higher level of the allowance, e.g. the next increment, can be recognised.

‘Effective’

A certificate is effective, in determining the rate of contribution on each anniversary and in determining final annual rate of salary on retirement or death. After the allowance ceases to be payable, or there is a break in continuity, and this results in a reduction in the superannuation salary, the member continues to pay contributions on the salary level applicable on the day immediately preceding the cessation. This salary is updated for general wage increases but not increments in respect of higher duties allowance. Other allowances remain frozen at the rate payable on cessation.

A certificate is not effective on a date before the allowance commenced to be payable.

In the case of age, involuntary or voluntary early retirement, a certificate is only effective if the contributor has been in receipt of the allowance continuously for 12 months and one day at the date of retirement notwithstanding that he may have paid contributions based on the allowance. A Certificate based on *‘likelihood’* will only increase benefit salaries in cases of death or invalidity retirement.

‘Reductions’

It is not possible for PSS salary for superannuation to be reduced under the Rules of the Scheme. Members whose actual salary drops below their contribution salary may reduce their contribution rate by completing form **SE2—Election to Vary Superannuation Contribution Rate**, subject to the minimum contribution rate of 2 per cent being retained.

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



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