



s22(1)(a)(ii)

From: Employer Service <xxxxxxxxxxxxxxx@xxx.xxx.xx>
Sent: Tuesday, 21 July 2020 3:17 PM
To: PayrollServices <xxxxxxxxxxxxxxx@xxx.xxx.xx>
Subject: RE: PSSap Reporting of Employer Contributions Quarterly [DLM=Sensitive:Personal]

Hi s47E(c)

The reporting mentioned in 2.2.9 of the Trust Deed relates to the quarterly shortfall reporting that all FCS agencies should be completing. Because you pay contributions as a percentage of the FCS, there is the possibility that the contributions you pay won't meet super guarantee requirements.

We don't need you to actually send the reports to us, though you should still complete them each quarter to ensure that you have met SG obligations for all of your employees. Where there is a shortfall, you should ensure that top-up contributions are paid appropriately.

You should also make these reports available to your employees, though how you manage that internally is up to you.

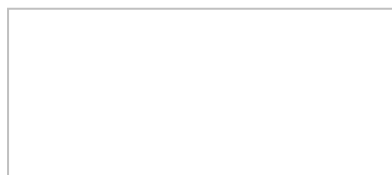
If you have further questions then please let me know.

Kind regards

s47E(c)

**Team Leader | Employer Services
Customer Innovation & Services**

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GPO Box 2252 Canberra ACT 2601



From: s47E(c) @afp.gov.au **On Behalf Of** PayrollServices
Sent: Monday, 20 July 2020 4:38 PM
To: Employer Service ; Enquiries No-Reply
Subject: PSSap Reporting of Employer Contributions Quarterly [DLM=Sensitive:Personal]

Sensitive:Personal

Good Afternoon,

We have had a question from one of our members regarding 'Reporting of Employer Contributions' for PSSap under the PSSap Trust Deed.

Under the Trust Deed, AFP members superannuation salary is calculated under rule 2.2.2(b) as we pay contributions under FCS arrangements.

It has been brought to our attention that the Trust Deeds require reporting to CSC and the member at the end of each quarter:

Reporting of employer contributions

2.2.8 Each **designated employer**, in respect of an **ordinary employer-sponsored member** to whom Rule 2.2.2(a) applies, must inform the member in writing, at least quarterly, of the amount of **basic employer contributions** and **additional employer contributions** paid to the **PSSAP Fund**.

2.2.9 Within one month of the end of each **quarter**, each **designated employer** must, in respect of an **ordinary employer-sponsored member** to whom Rule 2.2.2(b) applies or has applied at any time during the **quarter**, inform the member and **CSC** in writing of the total amount of **basic employer contributions** and **additional employer contributions** paid to the **PSSAP Fund** in the **quarter** expressed:

(a) in **dollars** and cents; and

(b) as a percentage of the **ordinary time earnings** of the **ordinary employer-sponsored member** for the **quarter**.

2.2.10 If the percentage reported under Rule 2.2.9(b) is less than 9%, the **designated employer** is required to notify in writing the **ordinary employer-sponsored member** and **CSC** of an **employer contribution shortfall**. The amount of the **employer contribution shortfall** to be notified is the amount, expressed in dollars and cents, by which the reported amount falls short of 9% of the **ordinary time earnings** of the **ordinary employer-sponsored member**.

2.2.11 For the purposes of Rules 2.2.8 and 2.2.9 an **ordinary employer-sponsored member** is taken to have been informed in writing if the information is included in a **pay advice document** issued to the member.

We do provide dollar and cents amount on members pay slips but do not currently provide a percentage break down.

Can you please confirm that we are required to report dollar and percentage amount, and should this information be provided to every PSSap member quarterly or is it just for members that receive additional employer contributions/Shortfall?

Can members view this information via their **PSSap Member Online**, if this can be viewed online does this classify as reporting advise?

In regards to reporting to CSC, can you confirm if this is provided to you through the pay file or do you require further reporting advise?

Please let me know if you have any questions.

Kind regards,

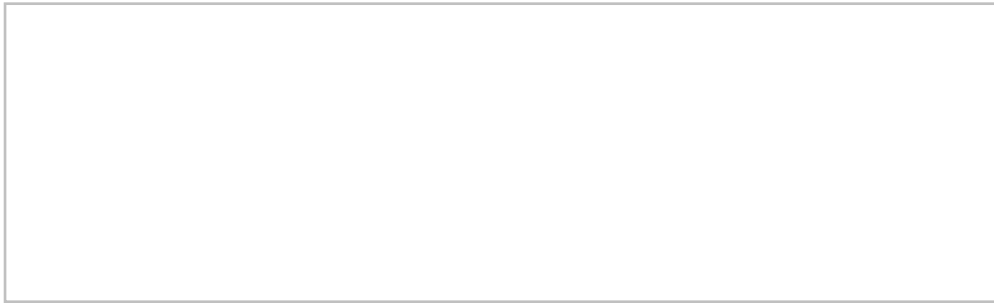
s47E(c)

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