



Queensland

# Superannuation (State Public Sector) Amendment of Deed Regulation (No. 2) 2011

## Subordinate Legislation 2011 No. 92

made under the

*Superannuation (State Public Sector) Act 1990*

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[s 1]

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**1 Short title**

This regulation may be cited as the *Superannuation (State Public Sector) Amendment of Deed Regulation (No. 2) 2011*.

**2 Deed amended**

This regulation amends the *Superannuation (State Public Sector) Deed 1990*.

**3 Amendment of s 27A (Additional contributions to be made by employer for certain members)**

(1) Section 27A (1) to (3)—

*renumber* as section 27A(2) to (4).

(2) Section 27A—

*insert*—

‘(1) This section does not apply for a financial year if a member and employer enter into an agreement under section 72A.’

**4 Amendment of s 68 (Definitions for ch 3)**

Section 68, definition *salary*, at the end—

*insert*—

‘*Note*—

See, however, section 72A(2) for the purposes of salary in section 72.’

**5 Amendment of s 72 (Payment of contributions)**

Section 72(3), before ‘part 2’—

*insert*—

‘section 72A and’.

**6 Insertion of new s 72A**

After section 72—

*insert—*

**‘72A Agreement on salary for purposes of employer contributions**

- ‘(1) This section applies if—
- (a) the employer pays an amount to a member’s accumulation account that is equal to—
    - (i) the lowest prescribed percentage for the member under section 72(4), definition *prescribed percentage*, paragraph (d); or
    - (ii) the lowest prescribed percentage for the member under section 72(4), definition *prescribed percentage*, paragraph (e); or
    - (iii) the prescribed percentage for the member under section 72(4), definition *prescribed percentage*, paragraph (f); and
  - (b) the total of employer contributions payable by the employer to the member’s accumulation account for a financial year would be more than the concessional contributions cap.
- ‘(2) The member and employer may agree on a salary for the member for section 72 that would result in employer contributions for the member for the financial year being equal to the concessional contributions cap.
- ‘(3) The agreement must—
- (a) be in writing; and
  - (b) apply for a particular financial year.
- ‘(4) A copy of the agreement must be given to the board within 4 months after the beginning of the financial year for which the agreement applies.’.

**7 Amendment of s 73 (Contributions while member is on workers' compensation)**

Section 73—

*insert—*

‘(3) Subsection (2) applies subject to section 72A.’.

**8 Amendment of s 74 (Discretionary contributions)**

Section 74(2), before ‘part 2’—

*insert—*

‘section 72A and’.

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ENDNOTES

- 1 Consented to by the Board of Trustees of the State Public Sector Superannuation Scheme on 26 May 2011.
- 2 Made by the Governor in Council on 16 June 2011.
- 3 Notified in the gazette on 17 June 2011.
- 4 Laid before the Legislative Assembly on . . .
- 5 The administering agency is the Treasury Department.

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