



Queensland

# Local Government Legislation (Superannuation) Amendment Regulation 2024

## Subordinate Legislation 2024 No. 75

made under the

*City of Brisbane Act 2010*

*Local Government Act 2009*

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## Part 1 Preliminary

### 1 Short title

This regulation may be cited as the *Local Government Legislation (Superannuation) Amendment Regulation 2024*.

### 2 Commencement

This regulation commences on 1 July 2024 immediately after the *Residential Tenancies and Rooming Accommodation and Other Legislation Amendment Act 2024*, schedule 1, part 2 commences.

## Part 2 Amendment of City of Brisbane Regulation 2012

### 3 Regulation amended

This part amends the *City of Brisbane Regulation 2012*.

### 4 Amendment of s 258 (Types of disciplinary action)

(1) Section 258(1)(c)—

*omit.*

(2) Section 258(1)(d)—

*renumber* as section 258(1)(c).

### 5 Omission of s 259 (Deductions from salary or wages)

Section 259—

*omit.*

[s 6]

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## 6 Insertion of new ch 10, pt 12

Chapter 10—

*insert—*

### **Part 12 Transitional provisions for Local Government Legislation (Superannuation) Amendment Regulation 2024**

#### **308 Definition for part**

*former*, in relation to a section of this regulation, means the section as in force immediately before the commencement.

#### **309 Disciplinary actions that are deductions from salary or wages**

- (1) This section applies if—
  - (a) before the commencement, either—
    - (i) a written notice of disciplinary action mentioned in former section 258(1)(c) had been given to a council employee; or
    - (ii) disciplinary action taken against a council employee had been changed on appeal under former section 259(2); and
  - (b) immediately before the commencement, the disciplinary action had not been taken.
- (2) For taking the disciplinary action, former sections 258 and 259 continue to apply as if the *Local Government Legislation (Superannuation)*



[s 9]

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**206A Prescribed class for large local government—Act, s 105**

For section 105(3) of the Act, definition *large local government*, the class of local governments comprising the local governments mentioned in schedule 3A is prescribed.

*Note—*

Under section 105(2) of the Act, a large local government is required to establish an audit committee.

**9 Omission of s 209 (Prescribed class for large local government—Act, s 105)**

Section 209—

*omit.*

**10 Amendment of s 280 (Types of disciplinary action)**

(1) Section 280(1)(c)—

*omit.*

(2) Section 280(1)(d)—

*renumber* as section 280(1)(c).

**11 Omission of s 281 (Deductions from salary or wages)**

Section 281—

*omit.*

**12 Insertion of new s 299A**

Before section 300—

*insert—*

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**299A Meaning of *salary* of a permanent employee of a local government or local government entity**

- (1) For this part, the *salary* of a permanent employee of a local government or local government entity is the total of the following for the employee—
  - (a) earnings for ordinary hours of work, other than any of the following payments made to the employee on the termination of the employee’s employment—
    - (i) a payment for unused sick leave;
    - (ii) an unused annual leave payment, or unused long service leave payment, within the meaning of the *Income Tax Assessment Act 1997* (Cwlth);
  - (b) amounts for over-award payments, shift loadings or commissions.
- (2) Terms used in subsection (1)(a) and (b) have the same meanings as they have in the *Superannuation Guarantee (Administration) Act 1992* (Cwlth), section 6(1), definition *ordinary time earnings*.

**13 Replacement of s 302 (Prescribed amount of yearly contributions—Act, s 220)**

Section 302—

*omit, insert—*

**302 Prescribed amount of yearly contributions—Act, s 220**

- (1) For section 220(2)(b) of the Act, the amount prescribed for a year is equal to—
  - (a) for a permanent employee of the Brisbane City Council who is under 75 years—14% of the employee’s salary for the year; or

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- (b) for another permanent employee of a local government or a permanent employee of a local government entity—the charge percentage of the employee’s salary for the year.
- (2) For section 220(5) of the Act, the time prescribed is 14 days after the end of the permanent employee’s pay period for which the contribution is payable.
- (3) In this section—  
*charge percentage*, for a year, means the charge percentage under the *Superannuation Guarantee (Administration) Act 1992* (Cwlth), section 19(2) for the year, divided by 100.

#### 14 **Amendment of s 303 (Prescribed amount of yearly contributions—Act, s 220A)**

- (1) Section 303(1)(c), ‘BCC permanent employee’—  
*omit, insert—*  
permanent employee of the Brisbane City Council
- (2) Section 303(1)(d), ‘other BCC permanent employees’—  
*omit, insert—*  
another permanent employee of the Brisbane City Council
- (3) Section 303—  
*insert—*
  - (2) However, for a permanent employee of a local government or local government entity who is 75 years or over, the amount prescribed is nil.
  - (3) In this section—  
*special permanent employee* means a permanent employee who, immediately before 1 July 1995, was required to make superannuation



contributions under the repealed *Local Government Superannuation Act 1985* at the rate of 5% of the employee's salary.

**15 Insertion of new ch 25**

After section 370—

*insert—*

**Chapter 25 Transitional provisions for Local Government Legislation (Superannuation) Amendment Regulation 2024**

**371 Definitions for chapter**

In this chapter—

*former*, in relation to a section of this regulation, means the section as in force immediately before the commencement.

*former salary*, of a person, means the person's salary as defined in the trust deed immediately before the commencement.

*new*, in relation to a section of this regulation, means the section as in force from the commencement.

*salary* see new section 299A.

*transition period* means the period starting on 1 July 2024 and ending on 30 June 2025.

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### **372 Disciplinary actions that are deductions from salary or wages**

- (1) This section applies if—
  - (a) before the commencement, either—
    - (i) a written notice of disciplinary action mentioned in former section 280(1)(c) had been given to a local government employee; or
    - (ii) disciplinary action taken against a local government employee had been changed on appeal under former section 281(2); and
  - (b) immediately before the commencement, the disciplinary action had not been taken.
- (2) For taking the disciplinary action, former sections 280 and 281 continue to apply as if the *Local Government Legislation (Superannuation) Amendment Regulation 2024*, sections 10 and 11 had not commenced.

### **373 Appeals relating to deductions from salary or wages**

- (1) This section applies if, before the commencement—
  - (a) an appeal against disciplinary action mentioned in former section 280(1)(c) had been started but not decided; or
  - (b) the period for starting an appeal against disciplinary action mentioned in former section 280(1)(c) had started but not ended.
- (2) For the purposes of starting or continuing the appeal, former sections 280 and 281 continue to apply as if the *Local Government Legislation (Superannuation) Amendment Regulation 2024*, sections 10 and 11 had not commenced.

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### **374 Employer contributions for particular existing employees during transition period**

- (1) This section applies if, immediately before the commencement, a person under 75 years was—
  - (a) a permanent employee of the Brisbane City Council; or
  - (b) a standard permanent employee of another local government or a local government entity.
- (2) For calculating the amount of the yearly contribution the person's employer must make, under section 220(2)(b) of the Act, for the person for the transition period—
  - (a) new section 302(1) does not apply; and
  - (b) either—
    - (i) if the person is a person mentioned in subsection (1)(a) who is at least 70 years—the amount is equal to 14% of the person's former salary; or
    - (ii) otherwise—former section 302(1) continues to apply in relation to the person despite the commencement of the *Local Government Legislation (Superannuation) Amendment Regulation 2024*, section 13.

### **375 Employer contributions for permanent employees whose employment starts during transition period**

- (1) This section applies if—
  - (a) a person under 75 years is employed as—
    - (i) a permanent employee of the Brisbane City Council; or

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- (ii) a standard permanent employee of another local government or a local government entity; and
  - (b) the employment starts during the transition period.
- (2) For calculating the amount of the yearly contribution the person's employer must make, under section 220(2)(b) of the Act, for the person for the first 12 months of the person's employment—
  - (a) new section 302(1) does not apply; and
  - (b) for the period starting on the first day of the person's employment and ending on 30 June 2025, the person's salary is taken, despite new section 299A, to be the person's former salary; and
  - (c) the amount of the yearly contribution is the following percentage of the person's salary—
    - (i) if the person is a permanent employee of the Brisbane City Council—14%;
    - (ii) otherwise—12%.

### **376 Employee contributions for particular existing permanent employees other than defined benefit members**

- (1) This section applies in relation to a person who—
  - (a) immediately before the commencement, was a permanent employee of a local government or local government entity; and
  - (b) is neither of the following on the commencement—
    - (i) a defined benefit member;

- 
- (ii) a person to whom section 358 of the Act applies.
  - (2) From the commencement, for section 220A(2) of the Act, the amount prescribed for the person is equal to the rate of the person's salary equivalent to the amount of the person's yearly contribution immediately before the commencement.
  - (3) This section applies despite section 303(1).

### **377 Employee contributions for particular existing permanent employees who are defined benefit members**

- (1) This section applies in relation to a person who—
  - (a) immediately before the commencement, was a permanent employee of—
    - (i) a local government, other than the Brisbane City Council; or
    - (ii) a local government entity; and
  - (b) is a defined benefit member on the commencement.
- (2) For the purpose of calculating the yearly contribution the person must make under section 220A(2) of the Act, a reference in section 303(1)(a) or (b) to the person's salary is taken to be a reference to the person's former salary.
- (3) This section stops applying if the person stops being a defined benefit member.

## **16 Insertion of new sch 3A**

After schedule 3—

*insert—*

## **Schedule 3A Large local governments**

section 206A

Bundaberg Regional Council  
Cairns Regional Council  
Cassowary Coast Regional Council  
Central Highlands Regional Council  
Fraser Coast Regional Council  
Gladstone Regional Council  
Gold Coast City Council  
Gympie Regional Council  
Ipswich City Council  
Isaac Regional Council  
Livingstone Shire Council  
Lockyer Valley Regional Council  
Logan City Council  
Mackay Regional Council  
Maranoa Regional Council  
Moreton Bay City Council  
Noosa Shire Council  
Redland City Council  
Rockhampton Regional Council  
Scenic Rim Regional Council  
South Burnett Regional Council  
Southern Downs Regional Council

Sunshine Coast Regional Council

Tablelands Regional Council

Toowoomba Regional Council

Townsville City Council

Western Downs Regional Council

Whitsunday Regional Council

**17 Amendment of sch 8 (Dictionary)**

- (1) Schedule 8, definitions *BCC permanent employee*, *City Super*, *salary* and *special permanent employee*—

*omit.*

- (2) Schedule 8—

*insert—*

*salary*, of a permanent employee of a local government or local government entity, for chapter 9, part 2, see section 299A.

ENDNOTES

- 1 Made by the Governor in Council on 13 June 2024.
- 2 Notified on the Queensland legislation website on 14 June 2024.
- 3 The administering agency is the Department of Housing, Local Government, Planning and Public Works.

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