

## Superannuation Guarantee Contribution for Sessional Interpreters

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**Functional Sub group** Corporate Administration - Finance  
Personnel/Workforce - Conditions of employment  
Personnel/Workforce - Salaries

**Summary** This Policy Directive outlines that the Commonwealth Superannuation Guarantee (Administration) Act applies to Sessional Interpreters and that health services are required to make payments to complying superannuation funds.

**Replaces Doc. No.** Superannuation Guarantee Contribution for Sessional Interpreters [PD2007\_028]

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**Applies to** Local Health Districts, Board Governed Statutory Health Corporations, Chief Executive Governed Statutory Health Corporations, Specialty Network Governed Statutory Health Corporations, Affiliated Health Organisations, Public Health System Support Division, NSW Ambulance Service, Ministry of Health, Public Hospitals, NSW Health Pathology, Cancer Institute (NSW)

**Audience** Finance and workforce staff

**Distributed to** Public Health System, NSW Ambulance Service, Ministry of Health

**Review date** 16-Feb-2021

**Policy Manual** Not applicable

**File No.** H15/109623

**Status** Active

### Director-General

This Policy Directive may be varied, withdrawn or replaced at any time. Compliance with this directive is **mandatory** for NSW Health and is a condition of subsidy for public health organisations.

## **SUPERANNUATION GUARANTEE CONTRIBUTION FOR SESSIONAL INTERPRETERS**

### **PURPOSE**

This Policy Directive outlines the superannuation liability arrangements to be applied by public health organisations when engaging sessional interpreters.

### **MANDATORY REQUIREMENTS**

Following a review of this matter after legal advice, the NSW Ministry of Health advises that the *Commonwealth Superannuation Guarantee (Administration) Act* applies to Sessional Interpreters, from the date of the 1 July 2006. Health Services are accordingly required to make payments to complying superannuation funds as defined by the Superannuation Guarantee (Administration) Act.

The following arrangements for Sessional Interpreters superannuation apply:

#### **Superannuation Contributions Payable to Sessional Interpreters**

- Superannuation contributions are to be made to complying funds on behalf of Sessional Interpreters
- Superannuation contributions are only payable in respect of ordinary Time Earnings (other sessional component and other remuneration arrangements are excluded).<sup>1</sup>

#### **Age Limit**

Superannuation contributions are payable where a Sessional Interpreter is aged 70 years and over from 1 July 2013.<sup>1</sup>

#### **Rate of Superannuation Contributions**

Superannuation contributions are to be made at 9.5% based on ordinary time earnings.

#### **Lower Income Limit**

Superannuation is not payable where a Sessional Interpreter is paid less than \$450 in a calendar month.<sup>1</sup>

#### **Upper Income Limit**

Superannuation is not payable in respect of remuneration paid to a Sessional Interpreter which exceeds \$50,810 per quarter for the 2015/16 financial year.

The maximum limit is indexed each year, with new limits being announced by the ATO in a Superannuation Guarantee Determination.<sup>1</sup>

#### **Ordinary Time Earnings**

For the purpose of ordinary time earnings, superannuation to Sessional Interpreters should be paid on ordinary hourly rate only. Superannuation should NOT be paid in respect of payments for travel time, on call, call back, or background practice costs.

<sup>1</sup> ATO Website <http://www.ato.gov.au> document a "Guide to superannuation for employers".

## IMPLEMENTATION

Chief Executives are responsible for ensuring that the relevant medical administrators and other staff responsible for superannuation liability arrangements in their public health organisations implement the arrangements set out in this document.

## REVISION HISTORY

Version	Approved by	Amendment notes
February 2016 (PD2016_002)	Deputy Secretary, Finance	Updated rates of superannuation contributions
April 2007 (PD2007_028)	Director General	New policy

## ATTACHMENTS

None.