

Western Australia

Government Employees Superannuation (General) Regulations 1992

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Government Employees Superannuation (General) Regulations 1992

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NOTES

GOVERNMENT EMPLOYEES SUPERANNUATION ACT 1987

Government Employees Superannuation (General) Regulations 1992

1. Citation

These regulations may be cited as the *Government Employees Superannuation (General) Regulations 1992*.

2. Commencement

These regulations come into operation on the day on which the *Government Employees Superannuation Amendment Act 1992* comes into operation.

3. Definitions

In these regulations —

“Commonwealth Act” means the *Occupational Superannuation Standards Act 1987* of the Commonwealth;

“Insurance and Superannuation Commissioner” means the person referred to by that title in the Commonwealth Act.

3A. Number of hours prescribed for section 17C(2)(a)

For the purposes of section 17C(2)(a) of the Act the number of hours prescribed is one.

[Regulation 3A inserted in Gazette 23 October 1998 p.5868.]

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4. Cessation of contributory membership, part-time employees

- (1) The standard prescribed for the purposes of section 17C(3) of the Act is that the number of hours worked by the member in each week must not fall below one.
- (2) During a period that the member is on leave of absence, the member is taken to work for the same number of hours as he or she would work if not on leave.

[Regulation 4 inserted in Gazette 23 October 1998 p.5868.]

5. Information to be sent to members

The following information is prescribed for the purposes of section 21A (2) of the Act —

- (a) the amount of contributions made by the member during the year;
- (b) the amount of benefits vested in the member on the first and last day of the year, expressed as a multiple of final average salary;
- (c) the method of determining the amount of benefits referred to in paragraph (b);
- (d) the amount of the portion of benefits referred to in paragraph (b) that is required to be deferred where section 35 or 36 of the Act applies, expressed as a multiple of final average salary;
- (e) the amount of any current death or total and permanent disability benefit payable to the member, expressed as a multiple of final average salary;
- (f) the rate of interest allotted to the member during the year;
- (g) the nature and purpose of any changes to the Act and the effect (if any) on the entitlements of members.

6. Information on cessation of membership

- (1) The following information is prescribed for the purposes of section 21A (4) of the Act —
- (a) the amount of the benefit entitlement of the member, identifying any amount that is required to be deferred;
 - (b) the method of determining that entitlement;
 - (c) the members old RBM (as defined by the Commonwealth regulations) if it exceeds 7 times the member's highest average salary (as so defined);
 - (d) if a benefit is payable under section 35 or 36, the particulars referred to in regulation 5 in respect of the period from the cessation of membership back to the end of the period covered by the last notice under that regulation.
- (2) In subregulation (1) “**Commonwealth regulations**” means regulations made under the Commonwealth Act.

7. Circumstances prescribed for section 13C(4)

The following circumstances are prescribed for the purposes of section 13C(4) of the Act —

- (a) hardship;
- (b) other circumstances approved by the Insurance and Superannuation Commissioner.

[Regulation 7 amended in Gazette 23 October 1998 p.5868.]

7A. Circumstances prescribed for section 38(1)(e)

- (1) For the purposes of section 38(1)(e) of the Act, a prescribed circumstance occurs if the member or former member —
- (a) attains the age of 55 years and is then working for less than 10 hours per week as an employee of an employer;
- or

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(b) having attained the age of 55 years works for less than 10 hours per week as an employee of an employer.

(2) If the member or former member is in more than one employment, the references in subregulation (1)(a) and (b) to the number of hours per week worked are references to the total number of hours worked by that person in all the separate capacities that the person has under section 4B of the Act.

[Regulation 7A inserted in Gazette 23 October 1998 p.5868.]

8. Member may obtain information from Board

(1) A member may request the Board to give to him or her a document specified in subregulation (3) but may not do so more than once in respect of any period of 12 months.

(2) The Board must comply with a request made in accordance with subregulation (1).

(3) The documents that may be requested are —

- (a) a copy of, or extract from, an actuarial report on the Fund;
- (b) a copy of the auditor's report on the Fund;
- (c) a copy of any return, certificate or notice provided by the Board to, or received by the Board from, the Insurance and Superannuation Commissioner.

9. Persons who are not statutory members of 1993 scheme

(1) The classes of persons prescribed for the purposes of section 38B of the Act are —

- (a) persons in respect of whom sufficient contributions are made to a complying superannuation fund or complying superannuation scheme other than under section 38D of the Act;
- (b) persons who are not residents of Australia and do their work outside Australia;

- (c) judges or other persons with an entitlement to or an expectation of a pension under the *Judges' Salaries and Pensions Act 1950*.
- (2) For the purposes of subregulation (1) (a), if —
 - (a) a defined benefit superannuation scheme (within the meaning given to that expression by the Commonwealth Act) operates for the benefit of an employee; and
 - (b) a benefit certificate (within the meaning given to that expression by the Commonwealth Act) relating to the scheme and having effect for a period specifies a notional employer contribution rate in relation to a class of persons that includes that employee,

the employer is to be taken to have made contributions to a complying superannuation scheme for the period in respect of the employee.

- (3) For the purposes of the definition of “sufficient contributions” in subregulation (4), a reduction under section 22 or 23 of the Commonwealth Act of the employer's charge percentage is to be worked out as if —
 - (a) the amount of any contribution that was made instead of paying an amount by way of remuneration or benefit that the employee could have chosen to take in money had not been contributed; and
 - (b) the amount by way of remuneration or benefit in money that was forgone so that the contribution would be made had been paid.
- (4) In this regulation —
 - “**Commonwealth Act**” means the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth;
 - “**resident of Australia**” has the same meaning as it has in the Commonwealth Act;

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“sufficient contributions” means contributions that are sufficient to ensure that the employer's charge percentage for the relevant quarter according to section 20 or 21 of the Commonwealth Act is nil after applying any reduction under section 22 or 23 of that Act (the relevant quarter being the quarter in which the employee earned the remuneration).

[Regulation 9 inserted in Gazette 27 May 1997 pp.2460-1; amended in Gazette 23 October 1998 p.5869.]

10. Prescribed amount for section 44

The amount prescribed for the purposes of section 44 (1) (a) of the Act is \$25 000.

[Regulation 10 inserted in Gazette 27 May 1997 p.2461.]

11. Prescribed amount for section 45

The amount prescribed for the purposes of section 45 of the Act is \$25 000.

[Regulation 11 inserted in Gazette 27 May 1997 p.2461.]

Notes

- ^{1.} This is a compilation of the *Government Employees Superannuation (General) Regulations 1992* and includes the amendments referred to in the following Table.

Compilation table

Citation	Gazettal	Commencement
<i>Government Employees Superannuation (General) Regulations 1992</i>	26 Jun 1992 p. 2675-7	1 Jul 1992 (see regulation 2 and <i>Gazette</i> 26 Jun 1992 p.2649)
<i>Government Employees Superannuation (General) Amendment Regulations 1997</i>	27 May 1997 p. 2460-1	27 May 1997
<i>Government Employees Superannuation (General) Amendment Regulations 1998</i>	23 Oct 1998 p. 5867-9	23 Oct 1998